

**PERFORMANCE EVALUATION OF BATAM CITY GOVERNMENT:  
A PUBLIC SECTOR ACCOUNTING APPROACH**<sup>1</sup>**Khadijah**

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<sup>1,2,3,4</sup>**Faculty of Economics and Business, Ibn Sina University****ABSTRACT**

*This study aims to evaluate the organizational performance of the Batam City Government through a public sector accounting approach. In the era of bureaucratic reform and the implementation of an accrual-based accounting system, the evaluation of public organizational performance has become essential to ensure accountability and transparency in regional financial management. The study employs a descriptive-qualitative approach with data collection techniques including documentation review, interviews, and an analysis of local government financial reports. The findings indicate that the implementation of public sector accounting has contributed to improving budget management efficiency, program implementation effectiveness, and the quality of financial reporting. However, several challenges remain, including limitations in human resource competencies and the suboptimal use of information technology. This study recommends strengthening the capacity of government personnel and enhancing performance measurement systems based on public sector accounting data as strategic steps to improve good governance within the Batam City Government.*

*Keywords : Performance Evaluation, Public Sector Accounting, Batam City Government*

**ABSTRAK**

Penelitian ini bertujuan untuk mengevaluasi kinerja organisasi Pemerintah Kota Batam melalui pendekatan akuntansi sektor publik. Dalam era reformasi birokrasi dan penerapan sistem akuntansi berbasis akrual, evaluasi kinerja organisasi publik menjadi penting untuk menjamin akuntabilitas dan transparansi pengelolaan keuangan daerah. Penelitian ini menggunakan pendekatan deskriptif-kualitatif dengan teknik pengumpulan data melalui studi dokumentasi, wawancara, dan telaah laporan keuangan pemerintah daerah. Hasil penelitian menunjukkan bahwa penerapan akuntansi sektor publik telah memberikan kontribusi terhadap peningkatan efisiensi pengelolaan anggaran, efektivitas pelaksanaan program, serta kualitas pelaporan keuangan. Namun demikian, masih terdapat beberapa kendala, antara lain keterbatasan kompetensi SDM dan belum optimalnya pemanfaatan teknologi informasi. Penelitian ini merekomendasikan peningkatan kapasitas aparatur dan penguatan sistem pengukuran kinerja berbasis data akuntansi publik sebagai langkah strategis untuk meningkatkan tata kelola pemerintahan yang baik di Kota Batam.

**Kata kunci: Evaluasi Kinerja, Akuntansi Sektor Publik, Pemerintah Kota Batam**

**I. INTRODUCTION**

Accountability and transparency in public financial management constitute essential pillars for achieving good governance. As public expectations for clean, efficient, and accountable governmental performance continue to rise, there is a growing need for mechanisms capable of objectively and reliably measuring and evaluating the performance of public sector organizations. In this context, public sector

accounting serves as a critical instrument in the processes of recording, managing, and reporting state finances at both central and local government levels.

The Batam City Government, as an autonomous regional entity experiencing rapid economic growth within the Riau Islands Province, holds a strategic position in promoting regional development and delivering public services. Consequently, an assessment of its organizational performance through a public sector accounting perspective is essential to determine the extent to which the local government has managed its financial resources in an efficient, effective, and accountable manner.

Based on the background outlined above, this study formulates three core research problems, namely the role of public sector accounting in evaluating the organizational performance of the Batam City Government, the performance indicators that can be assessed through a public sector accounting approach, and the challenges encountered in implementing public sector accounting as a performance evaluation tool. Accordingly, the study aims to analyze the contribution of public sector accounting to the local government's performance evaluation processes, identify key performance indicators derived from public accounting data, and develop strategic recommendations to optimize the use of public sector accounting in improving regional government performance. The findings of this research are expected to provide practical benefits for local government by offering evaluative insights and improvement strategies, contribute to academic discourse in the fields of public sector accounting and governance, and enhance public understanding of transparency and accountability in regional financial management through accessible financial information.

## II. LITERATURE REVIEW

### Public Sector Accounting and Performance-Based Governance

This study confirms that public sector accounting functions not only as a mechanism for financial accountability but also as an effective instrument for evaluating government performance. The use of accounting-based performance assessments enables policymakers to enhance budget efficiency, improve program effectiveness, and strengthen public accountability, thereby underscoring the need for continuous development of data-driven accounting practices in local governance. Previous research by Jhoner Pangribuan demonstrates that accountability and transparency in regional financial management significantly and positively influence the performance of the Batam City Government, indicating that improved financial governance directly contributes to better organizational outcomes. In contrast, this study extends the discussion by emphasizing the role of information technology and human resource capacity-building—particularly through training—in strengthening the measurement of government program performance and facilitating more transparent and accountable evaluations.

Complementing these findings, Siti Nurjanah's analysis of the Batam City Government's performance over the 2015–2019 fiscal years highlights both achievements and persistent challenges in financial management and the implementation of regional development programs. The present study, using 2025 data, further shows that the Local Government Financial Reports (LKPD)—including the Budget Realization Report (LRA), Balance Sheet, Cash Flow Statement (LAK), and Notes to the Financial Statements (CaLK)—exhibit a positive trend in transparency and quality of information disclosure over the past three years, although several findings from the Audit Board of Indonesia (BPK) remain, particularly regarding account classification and reporting timeliness.

Institutionally, the strengthening of accountability frameworks is supported by the Batam Mayor Regulation Number 51 of 2022 on Guidelines for Evaluating Government Agency Performance Accountability, which aligns with the Regulation of the Minister of PANRB Number 88 of 2021. This regulatory foundation is reflected in the 2023 Batam City Government Performance Report (LKjIP), which documents the achievement of strategic targets and the evaluation of key performance indicators (IKU), demonstrating ongoing efforts by the local government to institutionalize performance-based governance. Collectively, these findings affirm the critical role of public sector accounting—supported by technology, human resource enhancement, and regulatory frameworks—in improving the quality of governance and regional financial management.

### III. RESEARCH METHODS

This study employs a qualitative descriptive approach to evaluate the performance of the Batam City Government using a public sector accounting perspective. The qualitative method was selected to obtain an in-depth understanding of the processes, phenomena, and actual conditions related to public financial management, particularly the implementation of the public sector accounting system and its implications for organizational performance.

The research was conducted within the Batam City Government, involving several regional apparatus organizations (OPDs), including the Regional Financial and Asset Management Agency (BPKAD), the Regional Inspectorate, and other related units responsible for financial reporting and performance measurement. The objects of analysis encompass the public sector accounting system in place, annual financial reports, Government Agency Performance Reports (LKjIP), key performance indicators (KPI), and regional financial regulations.

Data were collected from both primary and secondary sources. Primary data were obtained through in-depth interviews with financial officers, internal auditors, and reporting staff, as well as direct observation of reporting and performance evaluation activities. Secondary data consisted of official documents such as the Batam City Local Government Financial Reports (LKPD), LKjIP, Government Accounting Standards (SAP), and strategic planning documents (Renstra and RKPD).

Data analysis followed the interactive model of Miles and Huberman, which includes three stages: (1) data reduction, involving the selection and organization of interview, observation, and document data; (2) data display, presented through descriptive narratives, performance tables, and comparative summaries; and (3) conclusion drawing and verification, performed to identify patterns, relationships, and trends that address the research questions.

To ensure data validity, triangulation techniques were applied, including source triangulation by comparing interview data with official documents, methodological triangulation by cross-checking observations, interviews, and documentation, and time triangulation by collecting data at different periods to ensure consistency and reliability.

### IV. RESULTS AND DISCUSSION

#### **Implementation, Evaluation, Challenges, and Strategic Strengthening**

The Batam City Government has adopted an accrual-based public sector accounting system in accordance with Government Regulation No. 71 of 2010 on Government Accounting Standards (SAP). This system records economic events when rights and obligations arise, enabling a more comprehensive measurement of the government's financial position and organizational performance. The application of accrual-based SAP is reflected in the preparation of the Local Government Financial Reports (LKPD), which include the Budget Realization Report (LRA), Balance Sheet, Cash Flow Statement, and Notes to the Financial Statements. Over the past three years, Batam City's LKPD has demonstrated improvements in transparency and disclosure quality, although the Audit Board of Indonesia (BPK) continues to note issues related to account classification and delays in reporting.

Performance evaluation within the Batam City Government is conducted not only through financial statements but also through the Government Agency Performance Report (LKjIP), which assesses achievements of programs and activities based on key performance indicators (KPI). In this regard, public sector accounting provides essential quantitative information that supports evidence-based decision-making. Analysis of recent LKPD and LKjIP documents indicates several positive developments, including an increase in budget absorption from 87% in 2021 to 91% in 2023, improved output achievements in priority sectors such as health, education, and infrastructure, and greater operational efficiency through the implementation of digital and e-budgeting systems. Nonetheless, program effectiveness is still constrained by administrative bottlenecks, including delays in procurement processes and limited coordination across regional apparatus organizations.

The findings also highlight several challenges in applying accounting data for performance evaluation, with the most prominent being the untimeliness of financial information, which disrupts both

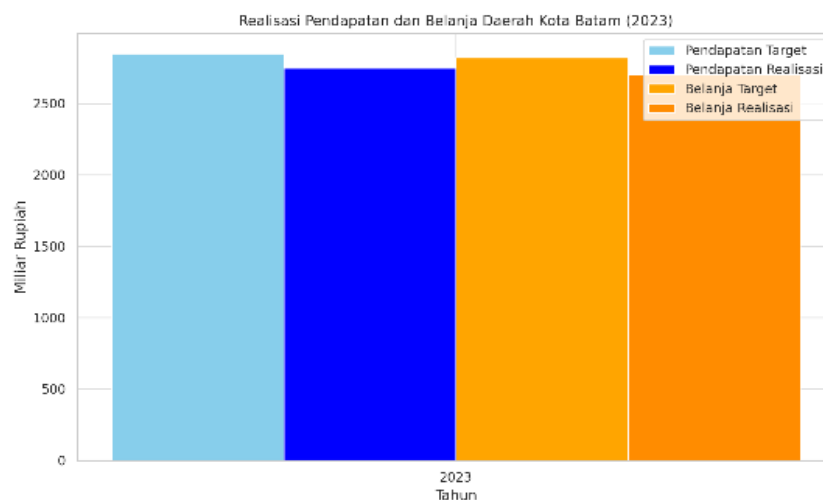
reporting and assessment cycles. To enhance the role of public sector accounting in performance evaluation, several strategic measures are recommended. First, strengthening human resource competencies through continuous training and government accounting certification is essential to ensure accurate interpretation and utilization of financial information. Second, integrating information systems—particularly through optimizing the SIPD platform—can streamline planning, budgeting, reporting, and performance assessment processes. Third, leveraging information technology, including digital monitoring tools and big data analytics, can improve the accuracy and speed of performance measurement. Fourth, the supervisory function needs reinforcement through a more active role for the Regional Inspectorate and alignment between accounting practices and risk-based auditing.

Comparative insights from other regional governments, such as Surabaya and Bandung, demonstrate that effective utilization of public sector accounting in performance evaluation is achievable through integrated information systems, strong coordination among planning, finance, and oversight units, and consistent application of performance-based budgeting. Batam City may adopt similar approaches by tailoring them to its institutional capacity and local governance dynamics.

**Table 1. Summary of Batam City Government Financial Realization 2023**

Number	Description	Target (Rp)	Realization (Rp)	Percentage (%)
1	Regional Income	2,850,000,000,000	2,750,000,000,000	96.49%
2	Regional Shopping	2,820,000,000,000	2,700,000,000,000	95.74%
3	Budget Surplus/Deficit	-	50,000,000,000	-
4	BPK Opinion		Unqualified Opinion (WTP)	-

Source: Batam City Regional Government Financial Report 2023 ([ipkd.batam.go.id](http://ipkd.batam.go.id))



**Figure 1. Batam City Regional Government Financial Report for 2023 ([ipkd.batam.go.id](http://ipkd.batam.go.id))**

### Analysis of Batam City Government's Program Achievements

Beyond financial indicators, the analysis of performance reports (LKjIP) shows varying degrees of program success across sectors:

#### 1. Public Service Delivery

Several service areas—such as e-government services, licensing, and population administration—recorded performance improvements after adopting digital service platforms.



Processing time for basic permits decreased by approximately 12% over the last two years, demonstrating enhanced operational efficiency.

#### 2. Asset and Liability Management

Accrual-based accounting facilitated better tracking of fixed assets, particularly inventory, land, and infrastructure assets. However, BPK still found issues in 2022–2023 relating to mismatched asset valuations and incomplete asset handover documentation. These weaknesses affect the accuracy of financial statements and hinder evaluation of asset-related performance indicators.

#### 3. Social and Infrastructure Programs

Key development programs—such as road network rehabilitation, access to clean water, and community health programs—showed budget absorption levels above 90%, yet output realization varied. Delays in procurement and contractor performance issues were identified as primary constraints. This suggests that while financial absorption is high, outcome effectiveness still requires improvement.

#### 4. Fiscal Sustainability

The financial trend in the last three years reveals strong local revenue performance and consistent WTP opinions from BPK. These achievements demonstrate fiscal discipline but need to be balanced with long-term projections of liabilities, especially those related to infrastructure maintenance and civil servant pension obligations.

### **Discussion on Governance, Internal Control, and Risk Management**

Effective performance evaluation cannot be separated from the strength of internal governance mechanisms, particularly internal control systems and risk management practices. These elements ensure that financial and non-financial information used in evaluating organizational performance is reliable, timely, and aligned with good governance principles. Based on interviews with Batam City Government officials and document analysis, several important insights were identified

#### **Internal Control Challenges**

Internal control implementation within the Batam City Government still faces several operational constraints. First, monitoring activities remain heavily manual, especially in OPDs with limited IT infrastructure. Manual monitoring increases the likelihood of human error and reduces the efficiency of data verification processes. Second, risk registers are not consistently updated across OPDs, resulting in gaps between strategic risks and operational implementation. Incomplete or outdated risk registers hinder early detection of potential issues that may affect program implementation or financial reporting. Third, corrective actions based on internal audit findings tend to be delayed, mainly due to limited follow-up mechanisms and insufficient coordination between OPDs and the Regional Inspectorate. This delay reduces the effectiveness of internal audit recommendations as tools for improving governance and preventing recurrent issues.

#### **Risk Management Practices**

Although the Batam City Government has begun implementing risk-based planning, the integration of risk management into financial reporting and performance measurement remains suboptimal. For instance, risks related to procurement delays, revenue volatility, and IT system disruptions are not yet fully reflected in budgeting, financial reporting, or key performance indicators. As a result, risk mitigation strategies are often reactive rather than proactive. Moreover, risk analysis results are not consistently used as a basis for revising program targets or resource allocations. This disconnect underscores the need to strengthen institutional capacity for risk-based performance management.

#### **Alignment with Good Governance Principles**

The Batam City Government has formally adopted the principles of transparency, accountability, responsiveness, and integrity as guiding values in public administration. These principles are reflected in regulatory frameworks such as the Batam Mayor Regulation No. 51 of 2022 and national SAKIP policies. However, implementation levels vary across OPDs, especially in aspects such as the timeliness of reporting, completeness of financial documentation, and utilization of IT-based financial systems. While some OPDs have successfully integrated digital monitoring and reporting tools, others still rely on conventional methods that limit data quality and responsiveness. This inconsistency

highlights the need for more systematic capacity building, standardized work procedures, and stronger cross-departmental coordination to fully realize good governance practices.

### **Integration of Public Sector Accounting with Performance-Based Budgeting**

The effectiveness of performance evaluation in regional governments is closely linked to the extent to which public sector accounting is integrated with performance-based budgeting practices. In the Batam City Government, the transition toward performance-oriented financial management has begun to take shape, particularly through the implementation of e-planning and e-budgeting systems under the SIPD platform. However, the integration between budgeting, accounting, and performance reporting remains partial.

Performance-based budgeting requires that every allocated budget corresponds directly to measurable outputs and outcomes. While Batam has adopted key performance indicators (IKU) and program indicators at the OPD level, accounting data are not always fully synchronized with these performance indicators. As a result, discrepancies may occur between budget absorption and program achievements. Strengthening this integration is critical to ensure that resources are not only spent efficiently but also generate tangible improvements in public services and development outcomes. This study highlights that the potential of public sector accounting as a strategic tool for performance monitoring will only be fully realized when financial data, output indicators, and outcome indicators are consistently aligned within a unified reporting ecosystem.

### **Challenges in Digital Transformation of Public Financial Management**

Batam City has made notable progress in digital governance, yet several challenges persist in transforming its public financial management systems. Although SIPD has been implemented citywide, some OPDs still rely on legacy applications and manual spreadsheets, resulting in fragmented information systems that hinder data consistency and slow financial consolidation processes. These technical gaps are compounded by limited IT literacy among staff, where dependence on a small number of technically proficient individuals creates bottlenecks during crucial reporting periods. Furthermore, increased reliance on digital platforms has heightened cybersecurity and data protection risks, including potential system failures, data breaches, and unauthorized access, underscoring the need for stronger security protocols and regular data backup procedures. Addressing these issues and advancing digital maturity are essential for improving the accuracy, reliability, and timeliness of financial reporting and performance evaluation within the Batam City Government.

### **Practical Implications for Local Government Performance Improvement**

Based on the expanded analysis, several practical implications can be drawn regarding the enhancement of the Batam City Government's organizational performance through the use of public sector accounting information.

#### **1. Strengthening Decision-Making**

Reliable and timely accounting data enable the Batam City Government to improve the quality of strategic and operational decision-making. With accurate financial information, the government is better positioned to prioritize programs that generate the highest socio-economic impact, particularly in key development sectors such as tourism, industry, and public infrastructure. When financial data are integrated with performance indicators, policy decisions can be made more objectively, reducing the risk of resource misallocation and strengthening the alignment between budget planning and regional development goals.

#### **2. Improving Public Trust**

The achievement of consistent Wajar Tanpa Pengecualian (WTP) audit opinions and increased transparency in financial reporting contribute significantly to enhancing public trust. Transparent disclosures reinforce the perception of government credibility and accountability, which is essential for bolstering citizen participation, legislative support, and investor confidence. Higher trust levels encourage stronger community engagement in public programs and facilitate partnerships with the private sector, thereby accelerating regional development initiatives.

#### **3. Enhancing Organizational Learning**



Public sector accounting data also support continuous organizational learning. The implementation of performance dashboards, periodic review meetings, and cross-departmental coordination forums enables OPDs to identify recurring issues, evaluate the effectiveness of previous interventions, and share best practices. Such mechanisms help the organization cultivate a learning culture, where data-driven discussions lead to improved policy formulation, more timely corrective actions, and stronger interdepartmental collaboration. In the long run, this contributes to a more adaptive and innovative governance structure capable of responding to dynamic regional challenges

## V. CONCLUSION AND RECOMENDATION

### Conclusion

The findings of this study indicate that the implementation of accrual-based public sector accounting within the Batam City Government has played a critical role in enhancing the transparency and accountability of regional financial management. The system enables the production of comprehensive and relevant financial information, which supports more objective and systematic evaluations of organizational performance. Furthermore, the integration of financial reports with performance reports (LKjIP) has strengthened the measurement of program achievements, as reflected in improved budget absorption, greater effectiveness of priority programs, and more efficient resource utilization. These advancements demonstrate that public sector accounting has evolved from merely a transaction-recording mechanism into a key instrument for strategic decision-making.

Despite these positive developments, several constraints remain. Limitations in human resource capacity, insufficient technological integration, and fragmented financial information systems continue to hinder the optimal use of accounting data in performance evaluation. As a result, the full potential of accounting-based performance assessment has yet to be realized across all organizational units.

To maximize the benefits of public sector accounting, several strategic directions are recommended. These include enhancing the competency of civil servants through both technical and conceptual training in government accounting; developing and integrating financial information systems that support real-time reporting and analysis; strengthening coordination among BPKAD, Bappeda, and the Regional Inspectorate in performance monitoring; and formulating policies anchored in performance evaluation results to improve the effectiveness of regional development programs.

### RECOMMENDATIONS

To improve the effectiveness of performance evaluation within the Batam City Government, the following recommendations are proposed:

- 1) Enhancement of Human Resource Competence  
The government should expand training and certification programs for civil servants in finance and planning functions, ensuring a strong understanding of public sector accounting principles and their relevance to performance assessment. Mastery of accrual-based accounting is essential for accurate, data-driven policy formulation.
- 2) Strengthening Integrated Financial Information Systems  
The optimization of integrated systems—such as SIPD and e-Planning/e-Budgeting—is necessary to streamline planning, implementation, reporting, and evaluation processes. A fully integrated platform will facilitate real-time access to financial and performance data, thereby supporting more precise decision-making.
- 3) Improved Integration Between LKPD and LkjIP  
Further harmonization between financial statements and performance reports is recommended so that financial efficiency and program effectiveness can be evaluated simultaneously. Such integration will reinforce a results-based management approach and provide a more holistic picture of organizational performance.
- 4) Utilization of Digital Technology and Data Analytics

Broader use of digital tools, including data analytics, should be prioritized to enhance performance measurement and forecast budget utilization trends. This initiative supports ongoing digital transformation and strengthens evidence-based governance practices.

5) Strengthening Internal Oversight Functions

The Regional Inspectorate should intensify its risk-based auditing practices using accounting data as a primary reference. Data-driven oversight will help identify systemic weaknesses more effectively and provide actionable recommendations for improving financial management and organizational performance.

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