

Analysis of Factors Affecting the Government Financial Management Performance of the Pematangsiantar City

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ABSTRACT

This study aims to determine the factors that affect the performance of financial management with the research subject of the Pematangsiantar City Government. This study uses an associative approach using a quantitative descriptive method by distributing questionnaires to the office and the Head of Finance at the OPD (Regional Apparatus Organization) in Pematangsiantar City. The population is 38 OPD (total 76 people), consisting of the Head of Service and the Head of Finance at the OPD of Pematangsiantar City. Data were analyzed using Descriptive Statistical Analysis and Partial Least Square Analysis (SEM-PLS) with the Smart PLS 3.0 software program.

The results showed that Human Resource Competence, Understanding of Government Accounting Standards, and Government Internal Control Systems on Regional Financial Management Performance significantly affected positively. Effectiveness of Regional Financial Information System Implementation did not moderate the relationship between Human Resource Competence, Understanding of Government Accounting Standards, and Government Internal Control System on Regional Financial Management Performance.

Keywords: Human Resources Competence, Understanding of Government Accounting Standards, Government Internal Control Systems, Effectiveness of Implementation of Financial Information Systems, Regional Financial Management Performance

INTRODUCTION

The Government's policy of changing the principle of centralization to decentralization during the period of regional independence in Indonesia led to a reasonably basic change in the method of administering the rulers, which impacted the progress of public administration. With the implementation of decentralization, it is hoped that each region will continue to be efficient and effective in managing its development method because the area receives great authority and independence to organize meaningful policies for regional development (Syarifudin, 2014). From there, the concept of good governance emerged.

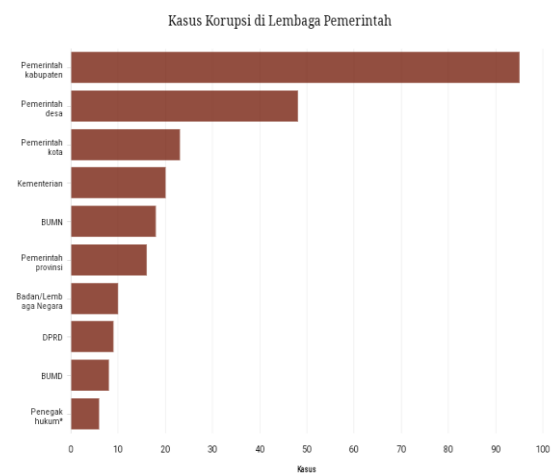
According to Mardiasmo (2009), the achievement of good government performance is the public's will. Performance measurement is an essential factor in public sector organizations, especially to assess organizational accountability in providing services to the community so that people who receive services are satisfied with the services offered by the Government.

Regional financial management is a system used or carried out in a provincial government or an organization that aims or functions as a description of all existing activities in the government system. This system includes planning, development, growth, implementation, reporting, administration, accountability, and

responsibility. It serves as a regional financial supervisor.

Dhiyavani (2017) explains that the purpose of regional financial management is to ensure that people's financial management in the hands of the Government is carried out transparently, from the design process to accountability for finances to form accountability in governance. From Dhiyavani's (2017) explanation, it can be said that regional financial management must be carried out openly in terms of preparation and accountability as well as the accuracy of targets for regional financial management.

One evidence of weak financial management in Indonesia is that many officials still abuse their authority, so many corruption cases exist. According to a report from Indonesia Corruption Watch (ICW), which has grouped the ten-state institutions with the highest levels of corruption in 2020 in the following graph:

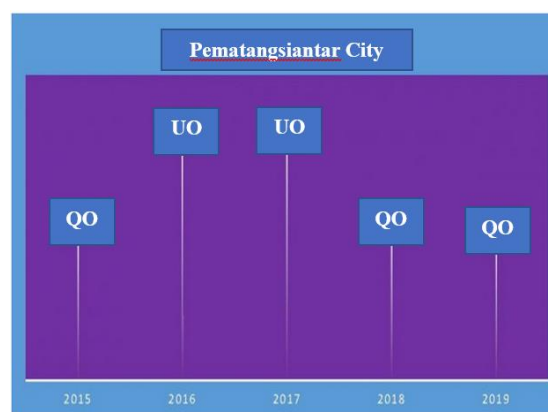


Source: databooks.katadata.co.id
 Figure 1. 10 Institutions with the Most Corruption Cases

Based on the data above, it can be seen that the highest corruption cases are in the Government. Public services held by the Government all the time return to wrong actions, namely accepting and giving bribes. One of the corruption cases in the Pematangsiantar City Government is the alleged misuse of Smart City funds for the 2017 Fiscal Year. The Pematangsiantar City District Attorney has named the head of service and secretary suspects with state

losses of approximately 450 million rupiahs (tagar.id.com).

Likewise, the results of the examination conducted by BPK-RI on the Financial Statements of the Pematangsiantar City Government for 2015 to 2019 Fiscal Years received the title of Fair with Exceptions (WDP). It can be seen in the image below:



Source: (BPK-RI, 2021)
 Figure 2. Opinion On the LKPD Quality Of Pematangsiantar City

The most fundamental problem in financial management is HR (Human Resources) in each OPD, in this case, the regional civil apparatus. The arrangement of local government agencies often does not follow the needs in terms of quantity and quality (capable). Regarding quality, personnel arrangement does not follow the principle of "the right man in the right place." Some of the parties responsible for preparing financial statements are not people with an accounting education background. It is an obstacle for the regional apparatus in preparing financial reports.

Competent apparatus resources must follow regional financial management. Talented human resources are abilities and characteristics possessed by a person in the form of knowledge, skills, and behavioral attitudes needed in carrying out their duties so that they can carry out their duties professionally, effectively, and efficiently. Regulation of the Head of BKN Number 8 of 2013 concerning guidelines for the formulation of technical competency standards for civil servants explains that technical competency standards are the

workability of every civil servant. The standards include aspects of knowledge, skills, and work attitudes that are necessary for carrying out their job functions.

According to Warisno (2008), it is revealed that the Government must have competent resources supported by an accounting education background, knowledge and skills, and a good attitude toward financial management. It is necessary to implement the existing accounting system. These talented human resources will be able to understand accounting logic well.

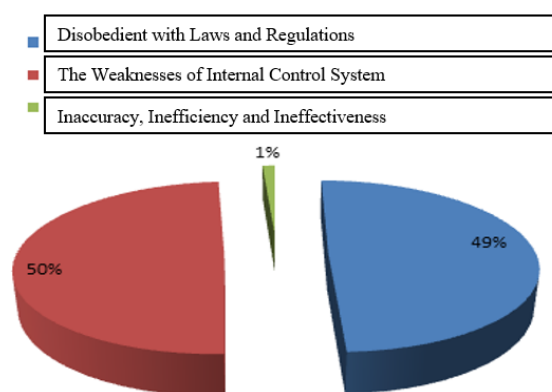
In addition, another factor is the understanding of Government Accounting Standards (SAP). SAP is a guideline for unifying perceptions between compilers, users, and auditors (Mahmudi, 2016). According to Siregar (2015), SAP is an accounting principle in preparing and presenting government financial statements. By referring to SAP, it is hoped that regional financial management has been presented in a relevant and reliable manner so that it can be used as a basis for decision-making. Someone said to understand accounting standards is to understand and be good at how the accounting process is carried out until it becomes a financial report based on the principles and standards of regional financial management set out in Government Regulation Number 71 of 2010 concerning Government Accounting Standards.

Government Accounting Standards clearly explain the procedures and rules that must be considered in preparing financial statements related to recording each transaction and disclosing financial statements. Financial reports guided by SAP are believed to provide relevant and reliable financial information (Suliyantini & Kusmuriyanto, 2017).

In addition to the competence of human resources and understanding of government accounting standards, another thing that affects the performance of regional financial management is the Government's internal control system. The internal control system is an integral process of actions and

activities by executives and their staff to provide adequate assurance or confidence in achieving organizational goals (Mahmudi, 2010). The reliability of the information presented in the financial statements is determined mainly by the good or bad internal control that applies in the Government (Mulyadi, 2008).

Optimizing the Government's Internal Control System (SPIP) is hoped that internal control will be more effective in overcoming the problem of the low performance of regional financial management (Syarifudin, 2014). The internal control system will be very effective if the control is integrated with the infrastructure and is an essential part of the organization (Susanto, 2008). The Government's Internal Control System comprises control environment elements, risk assessment, control activities, information and communication, and internal monitoring and control (Government Regulation Number 60, 2008). The findings of BPK-RI regarding the problems that often occur are as follows:



Source: Summary of BPK Examination Results Semester 1 2020 (www.bpk.go.id)

Figure 3. The Weaknesses of the Internal Control System

The figure shows that in the IHPS semester 1 of 2020, it was found that the weakness of the internal control system was found to be at most 50%. The problem of SPIP's liability is vital in improving the local Government's financial management system. A good SPIP in a government will create an excellent overall process of activities to provide

adequate confidence for creating security for state assets. In this case, it will positively impact regional financial management (Syarifudin, 2014).

In the government accounting information system, there are several essential characteristics or requirements, including the government accounting information system being designed under the constitution and legislation in force (Sari, 2015). The government accounting system must be able to provide reliable and auditable information. The government accounting system must be able to provide the necessary financial data for planning/programming and evaluation of physical and financial implementation.

The Regional Financial Information System (SIKD) is a system that documents, administers, and processes regional financial management data and other related data into information that is presented to the public and as decision-making material in the context of planning, implementing, and reporting local government accountability.

According to Budiyanto (2013), the Regional Financial Information System (SIKD) is needed nationally to provide comprehensive regional financial information to the wider community and a basis for fiscal policy-making officials in making decisions. Based on the PP, local governments are obliged to develop and utilize advances in information technology to simplify and accelerate the process of financial management and reporting for decision-making within an organization (Riawan, 2016).

The effectiveness of the implementation of the regional financial information system is part of the success of the implementation of the regional financial information system itself. The term effectiveness of information systems is indicated by a measure of the success of implementing information systems in achieving the goals that have been set (William & Ephraime, 2003).

The term success or success of the accounting information system is indicated by the size of the output produced by the

existing system to increase productivity, improve performance and increase control over decisions related to the information generated by the accounting information system (Sari, 2015).

The objectives of implementing SIKD include assisting regional heads in preparing regional budgets and financial management, formulating financial policies, evaluating financial performance, providing financial and statistical needs, presenting information openly to the public, and supporting the provision of regional financial information needed in the national SIKD. Some of these accounting information systems include:

Table 1. List of Local Government Financial Information Systems

No	App Name	Producer	User	%
1	The Local Information Management System (SIMDA)	BPKP	369	68%
2	The Local Information Financial Management System (SIPKD)	Ministry of Home Affairs	92	17%
3	The Local Budget and Financial Management System (SIMAKDA)	PT MSM	27	5%
4	E-Finance	PT STI	11	2%
5	SIMRAL	BPPT	5	1%
6	Other Systems	-	38	7%
Total			542	100%

Source: Ministry of Finance RI

The table above shows the use of local government financial information systems. The most widely used information systems are SIMDA: 369 or 68%, and SIPKD: 92 or 17%, SIMAKDA: 27 users or 5%, E-Finance: 11 users or 2%, SIMRAL: 5 users or 1%, and other systems as many as 38 users or 7%. Local governments are expected to maximize the use of financial information systems to run effectively. In the application of the regional financial information system, there were several system weaknesses regarding the preparation process and delays in the submission of financial reports.

The subject of this research is Pematangsiantar City Government, one of North Sumatra Province's municipalities. Pematangsiantar is located in the middle of the Simalungun district with an area of 79.9706 km².

Based on the descriptions above, the researchers are interested in conducting

further research on the analysis of the factors that affect the performance of financial management with the research subject at Pematangsiantar City Government.

Framework

Following the description of the background of the problem, literature review, and previous research, a conceptual research framework is prepared as follows:

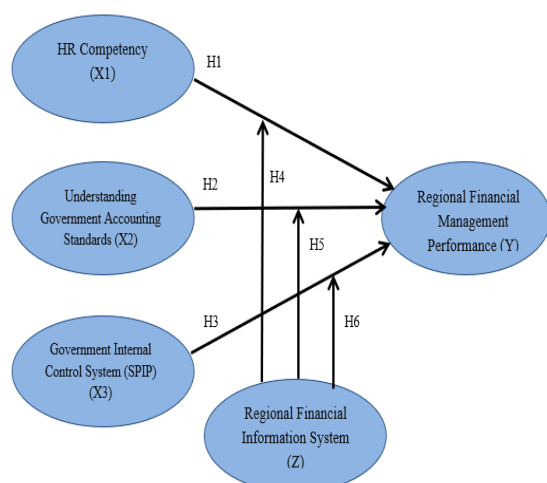


Figure 4. Conceptual Framework

- H1: Human resource competence affects the performance of regional financial management
- H2: Understanding of government accounting standards affects the performance of regional financial management
- H3: The Government's internal control system affects the performance of regional financial management
- H4: The regional financial information system can moderate the influence of human resource competence on the performance of regional financial management
- H5: Regional financial information system can moderate the effect of understanding government accounting standards on the performance of regional financial management
- H6: The regional financial information system can moderate the effect of the Government's internal control system

on the performance of regional financial management

RESEARCH METHODS

This research was designed by researchers using causal research. Causal research is research with identified causal relationships between various variables (Sugiyono, 2019). This study uses causal research to analyze the factors that affect the financial management performance of the Pematangsiantar city government.

In this study, the survey research method is field research conducted on a sample of a certain population whose data collection is carried out using a questionnaire. Survey research methods are used to obtain data from certain places by collecting data by distributing questionnaires or interviews (Sugiyono, 2019).

The population in this study was in the Regional Apparatus Organizations in Pematangsiantar City, which amounted to 38 Regional Apparatus Organizations. The sample in this study used a saturated sample. That is, all the population in the study were sampled, amounting to 76 respondents.

The instrument in this study uses a questionnaire (questionnaire) by giving the respondents a set of questions and written statements to be answered (Sugiyono, 2011). The questionnaire in this study was prepared using an interval scale with the Likert method.

Data collection techniques in this study consisted of two stages: documentation and survey. The data analysis technique used in this research uses SEM (Structural Equation Model) with Partial Least Square (PLS) measurement.

RESULT AND DISCUSSION

Testing the Measurement Model

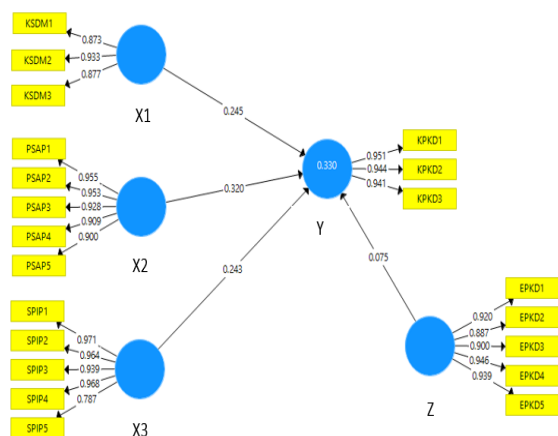
a) Outer Loading Factor

The measurement model test was used to assess the construct validity and reliability of the research instrument. It is because a research concept and model cannot be tested in a relational and causal

relationship prediction model if it has not passed the purification stage of the measurement model. The outer model test consists of validity testing and reliability testing.

1. Convergent Validity Test

Convergent validity is part of the measurement model, usually referred to as the outer model in SEM-PLS. At the same time, covariance-based SEM is called confirmatory factor analysis (CFA) (Sholihin and Ratmono, 2013). There are two criteria to assess whether the outer model (measurement model) meets the requirements of convergent validity for reflective constructs, namely (1) loading must be above 0.7 and (2) significant p-value (<0.05) (Sholihin and Ratmono, 2013).



Source: Research Results, Processed with SmartPls 3.0 (2022)
Figure 5. Validity Testing based on Loading Factor

Based on the testing of the validity of the loading factor in Figure 5, it is known that the entire loading value is > 0.7, which means that it has fulfilled the validity requirements based on the loading value. It means that all indicators are valid as a measuring tool for their respective variables on human resource competence, understanding of government accounting standards, government internal control systems, the performance of regional financial management, and the effectiveness of regional financial information systems. The value of the initial outer loading on the variables of human resource competence,

understanding of government accounting standards, government internal control systems, regional financial management performance, and the effectiveness of implementing regional financial information systems can be seen in Table 2. According to (Ghozali, 2014) indicators that have a loading value factor between 0.5 – 0.6 is acceptable.

Table 2. Outer Loading Factor

Variables	Code	Items	Outer Loading	Description
Human Resources Competence	KSDM1	Knowledge	0.873	Valid
	KSDM2	Individual skills	0.933	
	KSDM3	Work attitude	0.877	
Understanding Government Accounting Standards	PSAP1	Budget Realization Report (LRA)	0.955	Valid
	PSAP2	Budget Report SAL Change Report	0.953	
	PSAP3	Balance Sheet	0.928	
	PSAP4	Cash Flow Statement (LAK)	0.909	
	PSAP5	Notes to Financial Statements (CaLK)	0.900	
Government Internal Control System	SPIP1	Control Environment	0.971	Valid
	SPIP2	Risk Assessment	0.964	
	SPIP3	Activity Control	0.939	
	SPIP4	Information & Communication Systems	0.968	
	SPIP5	Monitoring	0.787	
Regional Financial Management Performance	KPKD1	Accountability	0.951	Valid
	KPKD2	Value for Money	0.944	
	KPKD3	Control	0.941	
Effectiveness of Regional Financial Information System Implementation	EPKD1	System quality	0.920	Valid
	EPKD2	Information quality	0.887	
	EPKD3	System usage	0.900	
	EPKD4	User satisfaction	0.946	
	EPKD5	Organizational impact	0.939	

Source: Research Results, Processed with SmartPls 3.0 (2022)

2. Reliability and Validity Test

The reliability instrument in this study was measured by two criteria, namely the composite reliability value and Cronbach's alpha. Using Cronbach's Alpha tends to estimate lower variable reliability than composite reliability, so it is advised to use composite reliability (Hair et al., 2014). A construct can be reliable if the Cronbach's Alpha value is more excellent than 0.70. At the same time, according to Ghozali (2014), the variable is said to be reliable if the composite reliability value is above 0.70.

Table 3. Construct Reliability and Validity

Variables	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Human Resources Competence	0.878	0.902	0.923	0.800
Understanding Government Accounting Standards	0.961	0.981	0.969	0.864
Government Internal Control System	0.959	0.969	0.969	0.862
Regional Financial Management Performance	0.941	0.947	0.962	0.894
Effectiveness of Regional Financial Information System Implementation	0.954	0.976	0.964	0.844

Source: Research Results, Processed with SmartPls 3.0 (2022)

The table above shows that all research variables have composite reliability and

Cronbach's alpha values above 0.70. Therefore, the indicators used in this research variable are reliable. Meanwhile, to test the validity of using the average variance extracted (AVE) value with a limit value above 0.50. Table 3 shows that all variables have an AVE value above 0.50. It means that all indicators and variables are declared valid.

3. Discriminant Correlation Test

A discriminant correlation test was conducted to see the correlation between the constructs with other constructs. Suppose the value of the square root of the average AVE for each construct is greater than the correlation value between the construct and other constructs in the model. In that case, it can be concluded that the construct has a good level of validity.

Table 4. Discriminant Validity Value

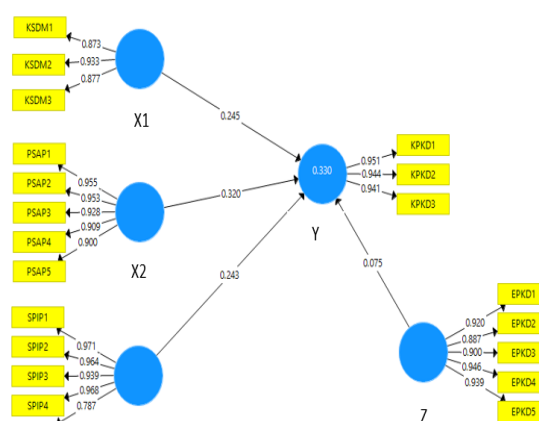
Variables	Z	Y	X1	X2	X3
Z	0.919				
Y	0.161	0.945			
X1	0.011	0.397	0.895		
X2	0.236	0.389	0.117	0.929	
X3	0.053	0.394	0.477	0.095	0.928

Source: Research Results, Processed with SmartPls 3.0 (2022)

In table 4, the AVE root values show that each of these values is greater than the correlation between other variables, so it can be concluded that all latent variables in the study have good construct validity and discriminant validity.

b) Structural Model Testing (Inner Model)

Structural model testing was conducted to see the relationship between the research model's construct, significance value, and R square.



Source: Research Results, Processed with SmartPls 3.0 (2022)
Figure 6. Inner Model

The R-square value can be used to assess the effect of certain independent variables on the dependent variable. The estimated value of R-square can be seen in Table 5 below.

Table 5. R-Square Value

Variables	R Square	R Square Adjusted
Regional Financial Management Performance	0.330	0.292

Source: Research Results, Processed with SmartPls 3.0 (2022)

The table above shows the R-square value of 0.330, which can be interpreted that the magnitude of the influence of the variables of human resource competence, understanding of government accounting standards, government internal control systems, and the effectiveness of the implementation of regional financial information systems on regional financial management performance is 33%. At the same time, the rest of is other variables outside this study explain 67%.

1. Hypothesis test

The results of hypothesis testing are carried out by looking at the probability value (probability) or the significance of the relationship between each research variable. If $P < 0.05$, the relationship between variables is significant and can be analyzed further, and vice versa. Therefore, by looking at the probability number (p) at the output of the whole path, it shows a significant value at the 5% level, or the standardized value must be greater than 1.96

(> 1.96). The results of hypothesis testing are presented in table 6. below:

Table 6. Hypothesis Test Results

Hyphoteses	Coefficients	t-Statistics	P-Value	Description
X1 → Y (H1)	0.245	2.232	0.026	Accepted
X2 → Y (H2)	0.320	3.743	0.000	Accepted
X3 → Y (H3)	0.243	2.377	0.018	Accepted

Source: Research Results, Processed with SmartPLS 3.0 (2022)

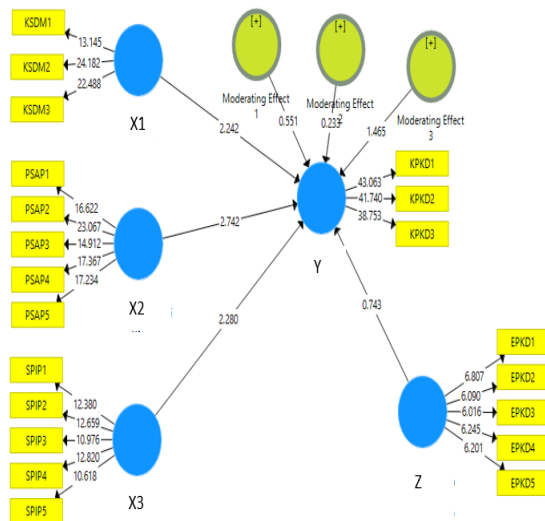
From the path coefficient above, it can be seen that the original sample value, p-value, or t statistics are used as a reference to decide whether the hypothesis is accepted or rejected. The hypothesis can be accepted if the value of t statistics > t table or p-value < 0.05.

1. The first hypothesis is that Human Resource Competence affects Regional Financial Management Performance. Based on Table 6 concludes that Human Resource Competence on Regional Financial Management Performance has a significant effect in a positive direction. It can be seen from the t-statistics value of 2.232 > 1.96 or from the p-value of 0.026 < 0.05. The original sample value is 0.245, indicating that the direction of the relationship between Human Resource Competence and Regional Financial Management Performance is positive. H1 is accepted.

2. The second hypothesis is that understanding government accounting standards affects the performance of regional financial management. Based on Table 6 concludes that the understanding of government accounting standards on the performance of regional financial management has a significant effect in a positive direction. It can be seen from the t-statistics value of 3.743 > 1.96 or from the p-value of 0.000 < 0.05. The original sample value is 0.320, indicating that the direction of the relationship between Understanding Government Accounting Standards on Regional Financial Management Performance is positive. H2 is accepted.

3. The third hypothesis is that the Government's Internal Control System affects Regional Financial Management Performance. Based on Table 6 concludes that the Government's Internal Control System on the Performance of Regional Financial Management has a significant effect in a positive direction. It can be seen from the t-statistics value of 2.377 > 1.96 or from the p-value of 0.018 < 0.05. The original sample value is 0.243, indicating that the direction of the relationship between the Government's Internal Control System and Regional Financial Management Performance is positive. H3 is accepted.

2. Moderation Effect Test



Source: Research Results, Processed with SmartPLS 3.0 (2022)
Figure 7. Moderation Test

The relationship of the independent variable to the dependent variable through the moderating variable in this study can be seen in Table 7.

Table 7. Moderation Test Results

Hyphoteses	Coefficients	t-Statistics	P-Value	Kesimpulan
Moderating Effect 1 (H4)	-0.060	0.551	0.582	Rejected
Moderating Effect 2 (H5)	-0.021	0.233	0.816	Rejected
Moderating Effect 3 (H6)	0.152	1.465	0.143	Rejected

Source: Research Results, Processed with SmartPLS 3.0 (2022)

1. The fourth hypothesis is the moderating relationship between the effectiveness

of the application of regional financial information systems on the influence of human resource competence on regional financial management performance. Table 7 concludes that the Effectiveness of Implementing Regional Financial Information Systems does not moderate the relationship between Human Resource Competence and Regional Financial Management Performance. It can be seen from the t-statistics value of $0.551 < 1.96$ or the p-value of $0.582 > 0.05$. H4 is rejected.

2. The fifth hypothesis is the moderating relationship between the effectiveness of the application of regional financial information systems on the influence of understanding government accounting standards on regional financial management performance. Table 7 concludes that the Effectiveness of Implementing Regional Financial Information Systems does not moderate the relationship between Understanding Government Accounting Standards and Regional Financial Management Performance. It can be seen from the t-statistics value of $0.233 < 1.96$ or from the p-value of $0.816 > 0.05$. H5 is rejected.
3. The sixth hypothesis is the moderating relationship between the Effectiveness of the Implementation of Regional Financial Information Systems on the influence of the Government's Internal Control System on the Performance of Regional Financial Management. Table 7 concludes that the Effectiveness of the Implementation of the Regional Financial Information System does not moderate the relationship between the Government's Internal Control System on the Performance of Regional Financial Management. It can be seen from the t-statistics value of $1.465 < 1.96$ or from the p-value of $0.143 > 0.05$. H6 is rejected.

CONCLUSION

Based on the results of research and discussion, the following conclusions can be drawn:

1. Human Resource Competence on Regional Financial Management Performance has a significant effect in a positive direction.
2. Understanding of Government Accounting Standards on Regional Financial Management Performance has a significant effect in a positive direction
3. The Government's Internal Control System on the Performance of Regional Financial Management has a significant effect in a positive direction
4. The effectiveness of the implementation of the Regional Financial Information System does not moderate the relationship between Human Resource Competence and Regional Financial Management Performance
5. The effectiveness of the implementation of the Regional Financial Information System does not moderate the relationship between Understanding Government Accounting Standards and Regional Financial Management Performance
6. The Effectiveness of the implementation of the Regional Financial Information System does not moderate the relationship between the Government's Internal Control System and Regional Financial Management Performance

RESEARCH LIMITATIONS

Weaknesses or deficiencies that were found after analyzing and interpreting the data were as follows:

1. Due to time and human resources limitations, this study only examined the Pematangsiantar City OPD, so the results only reflect the existing conditions in the Pematangsiantar City Government and cannot be generalized

to all situations in other Regency/Municipal OPDs.

2. The scope of this research is limited to certain variables, so it is still possible to find different variables related to the performance of regional financial management.
3. Lack of respondents understanding the questions in the questionnaire and an attitude of concern and seriousness in answering the questions.

IMPLICATIONS

The implications of the findings include two things: theoretical and practical.

a) Theoretical Implications

1. The results show that the independent variables can contribute well to regional financial accountability but still need to be developed. So for further researchers, it is recommended to consider the use of other variables that are wider than the variables studied in this study, for example, transparency, supervision, and competence of the apparatus, which can affect the accountability of regional financial management.
2. Further researchers must consider determining a wider research object with a provincial scope and increasing the research sample.
3. The next researcher completes the survey method with interviews to increase the respondents' attitude of concern and seriousness in answering all the questions.

b) Practical Implications

This research is expected to provide consideration in increasing financial management accountability in regional apparatus organizations. With this research, it can help the Government consider various things in making decisions that will help the Government increase the accountability of regional financial management.

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