

EVALUATION OF PERFORMANCE ASSESSMENT BASED ON VALUE FOR MONEY IN REGIONAL GENUINE REVENUE AGENCY IN NORTH SULAWESI PROVINCE

Ecclessia Evangelie GAMPAMOLE¹, Jenny MORASA², Djeini MARADESA³

^{1,2,3}Department of Accounting, Faculty of Economics and Business, Sam Ratulangi University, Indonesia

Corresponding author: Ecclesia Evangelie Gampamole

E-mail: ecclessia@gampamole.net

Volume: 2

Number: 4

Page: 305 - 313

Article History:

Received: 2023-02-28

Revised: 2024-03-12

Accepted: 2024-04-17

Abstract:

The Regional Revenue Agency of North Sulawesi Province is a public sector institution with the duties and functions of carrying out the mandate of the community. As a regional government, public sector institutions must be responsible for carrying out their duties, one of which is financial management. Value for money is one of the procedures for measuring the performance of public accountants to assess the Financial Management of the Regional Revenue Agency of North Sulawesi Province. This study aims to find out how the performance of Bapenda North Sulawesi Province in managing finances. This research is a descriptive qualitative research in which the data were obtained from interviews and Documentation. The results of the study show that the financial management of the North Sulawesi Province Bapenda is good because the finances of the North Sulawesi Province Bapenda are included in the criteria of Economical, Highly Efficient, and Very Effective even though in 2020 and 2021, the North Sulawesi Province Bapenda in carrying out the Realization of Local Own Revenue did not reach the Revenue Budget target Indigenous Area that has been targeted.

Keywords: Value For Money, Local Revenue, Performance Measurement

INTRODUCTION

The role of citizens in financing the state and national development is urgently needed, namely by tax collection. Tax payments are mandatory contributions of the people to the state, either as individuals or business entities, that are coercive by law so that they become one of the manifestations of carrying out state financing and national development. However, this has yet to be discovered by some Indonesian citizens due to a lack of knowledge or insight about Tax. Some people think that taxes are just an obligation without knowing the natural function of taxes, and others think that public sector government agencies are not responsible for carrying out their duties, especially in financial management, which results in some people not paying taxes on time.

Government agencies, both central and regional, have primary duties and functions in public service. Government agencies use funds from the APBN and APBD to carry out these tasks, where most funds are obtained from tax collection. In essence, taxes cannot be separated from the APBN and APBD. That way, government agencies, which are public sector institutions tasked with carrying out the people's mandate by providing services to the community, must carry out their duties and functions correctly. It can be measured from the accountability of their financial management to see whether public sector institutions are responsible in their duties and functions. Accountability is how to account for public sector financial management. The Regional Revenue Agency for North Sulawesi Province is one of the public sector agencies responsible for managing regional finances. This public sector organization is engaged in Regional Tax and Retribution Management.



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In order to find out whether the implementation of sound financial management is guaranteed, performance measurement needs to be implemented. Performance measurement can provide results that can explain financial management at the Regional Revenue Agency of North Sulawesi Province. With these measurements, we can assess the financial management performance at the Regional Revenue Agency of North Sulawesi Province. One effort to measure financial performance is to use the concept of value for money. This concept refers to three aspects: economy, efficiency, and effectiveness. These three aspects are indicators for assessing the performance of the public sector in managing finances. The first aspect of the economic assessment is conformity with the predetermined plan, such as the suitability between the planned and realized budget to produce output and input by the plan. The second aspect of the assessment is efficiency, namely the link between the implementation of tasks and the functions of the work unit in carrying out its daily operations, and the third aspect of the assessment is effectiveness, namely an assessment related to the programs that have been planned, whether they have been achieved by the targets set. Defined and targeted.

Implementing these three aspects can create good governance and make it feasible. In addition, when a public sector's financial performance is measured based on the concept of value for money, the results of these measurements can be presented as information to the public. Thus, the community can access the regional government's financial management information. Communities can learn whether financial management is running well or not. Thus, research with the concept of value for money is a tool that presents information that can be learned by the public so that people are aware of paying taxes. Also, the public can determine the quality of government financial management performance. In addition, information from this study can be used to evaluate local governments' achievements in managing local Revenue.

METHODS

Types of Research. This research is a descriptive qualitative research. Qualitative descriptive can reveal facts and circumstances that occur during research and are presented as they are (Surahman, 2016: 31). This research studies financial performance in managing local Revenue at the Regional Revenue Agency of North Sulawesi with the concept of Value for Money. Qualitative descriptive in this study measures the performance of local Revenue as research data and explains financial performance in terms of economy, efficiency, and effectiveness.

Place and Time of Research. This research was conducted at the North Sulawesi Regional Revenue Agency by studying Regional Original Revenue. The research time starts from September 2022 to October 2022.

Types, Sources and Data Collection Methods. This study uses qualitative and quantitative data. Qualitative data were obtained from interviews with relevant informants. These namely informants are responsible for managing Local Own Revenue at the North Sulawesi Regional Revenue Agency as well as information on job descriptions and operational activities. Meanwhile, quantitative data was obtained from a report on realizing the financial budget at the North Sulawesi Provincial Original Revenue Agency. The sources of data in this study are primary and secondary data. Primary data is data obtained from interviews, observations and questionnaires. So, this study uses one type of primary data as a data source, namely interviews. While secondary data is data obtained from Documentation, literature, and research. Thus, in this study, the secondary data obtained is a financial report that records locally owned Revenue. Data collection methods used in this research are interviews and Documentation. The purpose of the interview was to find out, in general, how the North Sulawesi Regional Revenue Agency manages its Local Own Revenue.



Documentation is data collection by studying the documents provided by the Regional Original Revenue Agency for North Sulawesi Province to be studied and processed.

Methods and Process of Data Analysis. The data analysis method used in this study is descriptive quantitative, namely, analysis based on calculations to determine the ratio level. Ratio measurements and ratio categories are used through the concept of value for money in regional original income finance in North Sulawesi. The data analysis process carried out in this study is as follows:

1. The first step is to collect data in the form of a Report on the Realization of the Budget of the Regional Revenue Agency of North Sulawesi Province from 2017 to 2021.
2. Then, the researcher will process the existing data by calculating based on the concept of value for money, namely the economic ratio, efficiency ratio, and effectiveness ratio.
3. After that, the researcher will assess whether the Regional Revenue Agency of North Sulawesi Province's performance has met the Value for Money criteria: economically, efficiently, and effectively managing regional finances.

RESULT AND DISCUSSION

The information on the Budget Realization Report and Physical Financial Realization of the Regional Revenue Agency for North Sulawesi Province, which will be presented, covers 2017 to 2021. The budget realization report is as follows.

Table 1. Regional Revenue Agency Budget Realization Report North Sulawesi Province in 2017 and 2018

DESCRIPTION	2017		2018	
	Budget	Realization	Budget	Realization
Locally-generated Revenue	947.572.533.000	991.163.171.228	1.026.568.284.500	1.061.220.558.935
Local Tax Revenue - LRA	939.710.896.000	983.887.128.197	1.018.556.930.900	1.052.296.154.782
Regional Retribution Revenue -LRA	0	5.500.000	0	17.500.000
Other Legitimate Local Own Revenue - LRA	7.861.637.000	7.270.543.031	8.011.353.600	8.906.904.153
Shopping	72.016.875.619	65.666.684.373	84.598.294.321	77.951.346.454
Operations Expenditure	66.255.813.279	60.188.674.892	78.400.969.689	72.522.830.015
Employee Shopping	42.182.815.342	37.848.232.194	51.446.613.000	48.348.095.997
Shopping for Goods and Services	24.072.997.937	22.340.442.698	26.954.356.689	24.174.734.018
Capital Expenditures	5.761.062.340	5.478.009.481	6.197.325.632	5.428.516.439
Shopping Equipment and Machinery	3.691.357.540	3.482.215.181	4.842.691.832	4.175.196.040
Building and Building Shopping	2.054.704.800	1.981.274.300	1.354.632.800	1.253.320.399
Shopping for Roads, Irrigation and Networks	15.000.000	14.520.000	0	0
Purchase Other Fixed Assets	0	0	0	0
Surplus/(Deficit)	875.555.657.381	925.496.486.855	941.969.990.179	983.269.212.481

Table 2. Regional Revenue Agency Budget Realization Report North Sulawesi Province in 2019 and 2020

DESCRIPTION	2019		2020	
	Budget	Realization	Budge	Realization
Locally-generated Revenue	1.059.693.778.699	1.062.350.717.531,50	1.021.411.848.658	940.830.139.106,25
Local Tax Revenue - LRA	1.048.402.625.199	1.050.096.230.016	1.011.409.848.658	930.415.146.643
Regional Retribution Revenue -LRA	72.000.000	26.000.000	37.000.000	7.500.000
Other Legitimate Local Own Revenue - LRA	11.219.153.500	12.228.487.515	9.965.000.000	10.407.492.463,25
Shopping Operations Expenditure	87.682.051.000	84.750.855.515	73.599.155.950,45	71.655.719.717
Employee Shopping	81.659.005.442	79.394.752.723	72.594.153.400	70.710.443.262
Shopping for Goods and Services	53.259.227.000	53.087.874.052	49.986.189.000	48.950.477.733
Capital Expenditures	28.399.778.442	26.306.878.671	22.607.964.400	21.759.965.529
Shopping Equipment and Machinery	6.023.045.558	5.356.102.792	1.005.002.550	945.276.455
Building and Building Shopping	3.042.195.850	2.843.539.441	686.693.600	652.476.455
Shopping for Roads, Irrigation and Networks	2.998.849.708	2.512.563.351	318.308.950	292.800.000
Purchase Other Fixed Assets	0	0	0	0
Surplus/(Deficit)	0	0	0	0
	972.011.727.699	977.599.862.016,50	947.812.692.707,55	869.174.419.389,25

Table 3. Regional Revenue Agency Budget Realization Report North Sulawesi Province in 2021

DESCRIPTION	2021	
	Budget	Realization
Locally-generated Revenue	1.170.913.911.759	1.091.056.472.203,50
Local Tax Revenue - LRA	1.154.428.911.759	1.075.924.577.041
Regional Retribution Revenue -LRA	33.040.000	19.000.000
Other Legitimate Local Own Revenue - LRA	16.451.960.000	15.112.895.162,50
Shopping Operations Expenditure	82.965.510.194	77.151.146.841
Employee Shopping	77.866.846.438	72.247.703.941
Shopping for Goods and Services	54.330.250.167	50.188.040.412
Capital Expenditures	23.536.596.271	22.059.663.529
Shopping Equipment and Machinery	5.098.663.756	4.903.442.900
Building and Building Shopping	3.146.145.751	2.967.985.500
Shopping for Roads, Irrigation and Networks	1.952.518.005	1.935.457.400
Purchase Other Fixed Assets	0	0
Surplus/(Deficit)	0	0
	1.087.948.401.565	1.013.905.325.362,50



Value for Money Measurement. The performance evaluation of the Regional Revenue Agency of North Sulawesi Province based on the Value for Money concept is as follows:

Economic Ratio. The Economic Ratio compares the actual costs used to generate regional income and the budgeted costs used to generate regional income. The formula that can be used is:

$$\text{Economical} = \frac{\text{Realized Cost}}{\text{Budget}} \times 100\%$$

Under the condition:

1. If less than 100%, then Economical
2. If it is equal to 100%, then it is Economically Balanced
3. If it is more than 100%, then it is not economical

The calculation of the Economic Ratio of the Regional Revenue Agency of North Sulawesi Province from 2017 to 2021 is as follows:

$$\text{in 2017} = \frac{60.188.674.892}{66.255.813.279} \times 100\% = 90,8\%$$

$$\text{in 2018} = \frac{72.522.830.015}{78.400.969.689} \times 100\% = 92,5\%$$

$$\text{in 2019} = \frac{79.394.752.723}{81.659.005.442} \times 100\% = 97,2\%$$

$$\text{Tahun 2020} = \frac{70.710.443.262}{72.594.153.400} \times 100\% = 92,5\%$$

$$\text{Tahun 2021} = \frac{72.247.703.941}{77.866.846.438} \times 100\% = 92,8\%$$

Efficiency Ratio. Efficiency is the relationship between the output obtained and the use of resources to produce that output. The formula that can be used is:

$$\text{Efficiency Ratio} = \frac{\text{Realized Cost}}{\text{Realized Revenue}} \times 100\%$$

By criteria:

1. If it is more than 100%, then it is not effective
2. If 90% - 100%, then Less Efficient
3. If 80% - 90% then Enough Efficient
4. If 60% - 80% then Efficient
5. If less than 60%, then Very Efficient

The calculation of the Effectiveness Ratio of the Regional Revenue Agency of North Sulawesi Province is as follows:

$$\text{In 2017} = \frac{60.188.674.892}{991.163.171.228} \times 100\% = 6,1\%$$

$$\text{In 2018} = \frac{72.522.830.015}{1.061.220.558.935} \times 100\% = 6,8\%$$

$$\text{In 2019} = \frac{79.394.752.723}{1.062.350.717.531,50} \times 100\% = 7,5\%$$

$$\text{In 2020} = \frac{70.710.443.262}{940.830.139.106} \times 100\% = 7,5\%$$

$$\text{In 2021} = \frac{72.247.703.941}{1.091.056.472.204,50} \times 100\% = 6,6\%$$



Effectiveness Ratio. Effectiveness is the relationship between the expected results and the results that have been achieved. The formula that can be used is:

$$\text{Effectiveness Ratio} = \frac{\text{Revenue Realization}}{\text{Revenue Target}} \times 100\%$$

By criteria:

1. If more than 100%, then Very Effective
2. If 90% - 100% then Effective
3. If 80% - 90% then Enough Effective=
4. If 60% - 80%, then Less Effective
5. If less than 60% then Ineffective

The calculation of the Effectiveness Ratio of the Regional Revenue Agency of North Sulawesi Province is as follows:

$$\text{In 2017} = \frac{991.163.171.228}{947.572.533.000} \times 100\% = 105\%$$

$$\text{In 2018} = \frac{1.061.220.558.935}{1.026.568.284.500} \times 100\% = 103\%$$

$$\text{In 2019} = \frac{1.062.350.717.531,50}{1.059.693.778.699} \times 100\% = 100\%$$

$$\text{Tahun 2020} = \frac{940.830.139.106}{1.021.411.848.658} \times 100\% = 92\%$$

$$\text{Tahun 2021} = \frac{1.091.056.472.203,50}{72.247.703.941} \times 100\% = 93\%$$

Performance Assessment based on the Economic Ratio of Local Own Revenue for North Sulawesi Province. Measurement of Economic Ratios at the Regional Revenue Agency of North Sulawesi Province can be seen in the table below:

Table 4. Economic Ratios Regional Revenue Board of North Sulawesi Province

Year	Budget	Shopping Realization	Economic Ratio	Criteria
2017	66.255.813.279	60.188.674.892	90,8%	Economic
2018	78.400.969.689	72.522.830.015	92,5%	Economic
2019	81.659.005.442	79.394.752.723	97,2%	Economic
2020	72.594.153.400	70.710.443.262	97,4%	Economic
2021	77.866.846.438	72.247.703.941	92,8%	Economic

In Table 4 above, it can be seen that the Performance Assessment of the Regional Revenue Agency of North Sulawesi Province in managing finances for the 2017 to 2021 fiscal year has remained the same year; it is classified as an Economic criterion. In 2017, the financial performance of the Regional Revenue Agency for North Sulawesi Province met the Economic criteria; this can be seen from the budget target of 66,255,813,279 and the realization of 60,188,674,892 with a percentage of 90.8%, which is classified as economical because the percentage is below 100%. In 2018, the financial performance of the Regional Revenue Agency for North Sulawesi Province also met the Economic criteria; this can be seen from the budget target of 78,400,969,689 and the realization of 72,522,830,015 with a percentage of 92.5%, which has increased from the previous year and is classified as economical because percentage below 100%. In 2019, the financial performance of the Regional Revenue Agency for North Sulawesi Province also met the Economic criteria; this can be seen from the budget target of 81,659,005,442 and the realization of 79,394,752,723 with a percentage



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of 97.2%, which increased again from the previous year and is classified as economical because percentage below 100%. In 2020, the financial performance of the Regional Revenue Agency for North Sulawesi Province also met the Economic criteria; this can be seen from the budget target of 72,594,153,400 and the realization of 70,710,443,262 with a percentage of 97.4%, which is classified as economical because the percentage is below 100%. In 2021, the financial performance of the Regional Revenue Agency for North Sulawesi Province also meets the Economic criteria; this can be seen from the budget target of 77,866,846,438 and the realization of 72,247,703,941 with a percentage of 92.8%, although it has decreased from the previous year but is still classified as economical because the percentage below 100%.

Performance Assessment based on the Efficient Ratio of Local Own Revenue for North Sulawesi Province. Measurement of the Efficiency Ratio at the Regional Revenue Agency of North Sulawesi Province from 2017 to 2021 can be seen in the following table:

Table 5. Efficiency Ratio Regional Revenue Board of North Sulawesi Province

Year	Budget	Shopping Realization	Efficient Ratio	Criteria
2017	991.163.171.228	60.188.647.892	6,1%	Very Efficient
2018	1.061.220.558.935	72.522.830.015	6,8%	Very Efficient
2019	1.062.350.717.531,50	81.659.005.442	7,5%	Very Efficient
2020	940.830.139.106	70.710.443.262	7,5%	Very Efficient
2021	1.091.056.472.203,50	72.247.703.941	6,6%	Very Efficient

Based on Table 5 above, the efficiency measurement at the Regional Revenue Agency of North Sulawesi Province has increased from 2017 to 2018 by 0.8%, whereas in 2017, Revenue Realization amounted to 991,163,171,228. Expenditure Realization was 60,188,647,892 with an efficiency ratio of 6. 1%, which is classified as very efficient because the ratio is less than 60%. as well as in 2018, Realized Revenue amounted to 1,061,220,558,935 and Realized Expenditures of 72,522,830,015 with an efficiency ratio of 6.8% which is classified as very efficient because the ratio is less than 60 %. In 2019, Realized Revenue amounted to 1,062,350,717,531.50 and Realized Expenditures 81,659,005,442 with an efficiency ratio of up to 7.5% from the previous year, which was classified as very efficient due to a ratio of less than 60%. In 2020, Realized Revenue amounted to 940,830,139,106, and Regional Expenditures amounted to 70,710,443,262 with an efficiency ratio of 7.5%, classified as very efficient. In 2021, Realized Revenue amounted to 1,091,056,472,203.50, and Realized Expenditures amounted to 72,247,703,941 with an efficiency ratio of 6.6%, which is classified as very efficient because the ratio is less than 60%.

Performance Assessment based on the Effectiveness Ratio of North Sulawesi Provincial Original Revenue. Measurement of the Effectiveness Ratio at the Regional Revenue Agency of North Sulawesi Province from 2017 to 2021 can be seen in the table below:

Table 6. Effectiveness Ratio Regional Revenue Board of North Sulawesi Province

Year	Budget	Shopping Realization	Effectiveness Ratio	Criteria
2017	947.572.533.000	991.163.171.228	105%	Very Effectiveness
2018	1.026.568.284.500	1.061.220.558.935	103%	Very Effectiveness
2019	1.059.693.778.699	1.062.350.717.531,50	100%	Effectiveness
2020	1.021.411.848.658	940.830.139.106	92%	Effectiveness
2021	1.170.913.911.759	1.091.056.472.203,50	93%	Effectiveness



Based on Table 4.8, the Effectiveness Ratio of Regional Revenue Agencies is included in the Effective and Very Effective groups, even though the ratio has decreased yearly and only increased by 1% in 2021. In 2017, the Revenue Budget amounted to 947,572,533,000, and the Revenue Realization was 991,163,171,228 with an effectiveness ratio of 105% with very effective criteria because the ratio is more than 100%. In 2018, the Revenue Budget amounted to 1,026,568,284,500, and the Budget Realization was 1,061,220,558,935 with an effectiveness ratio of 103% with very effective criteria because the ratio is more than 100%. In 2019, the Revenue Budget amounts to 1,059,693,778,699, and the Realization of the Budget is 1,062,350,717,531.50 with an effectiveness ratio of 100%, classified as Effective because the ratio equals 100%. In 2020, the Budgeted Revenue amounted to 1,021,411,848,658, and Revenue Realization was 940,830,139,106 with a ratio of 92%, classified as Effective because it is less than 100% but more than 80%. In 2021, the Revenue Budget amounts to 1,170,913,911,759, and the Revenue Realization is 1,091,056,472,203.50, classified as Effective because it is less than 100% but more than 80%.

CONCLUSION

Based on the results of the research conducted, it can be concluded that:

1. Regarding economic ratios, the Financial Management of the Regional Revenue Agency of North Sulawesi Province from 2017 to 2021 is always classified as "Economical," meaning that the Regional Revenue Agency of North Sulawesi Province can manage finances properly by predetermined plans.
2. In terms of the Financial Management Efficiency Ratio of the Regional Revenue Agency of North Sulawesi Province from 2017 to 2021, it is always classified as "Very Efficient," which means that the Regional Revenue Agency of North Sulawesi Province can manage finances well in the tasks and functions of work units when carrying out daily operations.
3. The Financial Management Effectiveness Ratio of the Regional Revenue Agency of North Sulawesi Province from 2017 to 2018 was classified as "Very Effective" and, from 2019 to 2021, "Effective." Even so, the Regional Revenue Agency of North Sulawesi Province has managed finances well because the target was achieved and on target as planned.

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