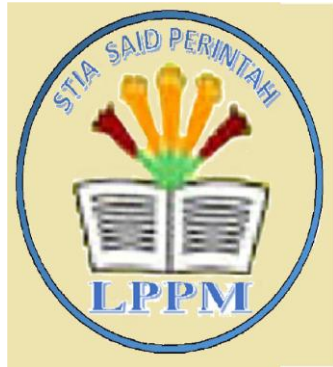

Public Policy: Jurnal Aplikasi Kebijakan Publik dan Bisnis



LPPM STIA Said Perintah

Volume 6, No. 2, September 2025

<https://stia-saidperintah.e-journal.id/ppj>

Received; 2025 - 07 - 05

Accepted; 2025 - 08 - 06

Published; 2025 - 08 - 13



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Review of Budget Resources and Expenditures at the Department of Cooperatives and Micro, Small, and Medium Enterprises (MMSMEs) Enterprises

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Abstract

This study examines the comparison between budget realization and budget allocation at the Cooperatives and Small and Medium Enterprises Service of Central Maluku Regency for the fiscal years 2021–2023. Data were collected through interviews and observations of budget sources and realization reports. The findings indicate that the budget is sourced from the Regional Revenue and Expenditure Budget (APBD), with notable discrepancies between allocation and realization each year. In 2021, the realization reached 94.21% of the allocated IDR 5.93 billion; in 2022, it was 97.61% of IDR 8.90 billion; and in 2023, it was 86.93% of IDR 14.41 billion. Overall, the budget allocation showed an upward trend each year, in line with economic development.

Keywords ; Budget Sources, Budget Realization, Budget Allocation

Introduction

In the context of regional autonomy, provincial areas are divided into regencies and municipalities, each of which has its own regional government. The division of governmental affairs is carried out by distributing responsibilities between the central government and the regional governments. Regional governments are obligated to implement accountability and manage budgeting, expenditures, and regional financing properly, whether the programs implemented are successful or not. The form of accountability from regional governments is reflected in the Regional Government Financial Statements, which are prepared and accounted for annually according to the fiscal year. Among these financial reports, the Budget Realization Report published by the regional government provides highly valuable information for assessing regional financial performance. Compared to other financial statements such as the balance sheet, the LRA has a higher priority. The LRA is the first type of financial report to be prepared before the balance sheet and the cash flow statement (Makka et al., 2015).

The implementation of regional government affairs is carried out by Regional Apparatus Organizations. In the Maluku Province region, there are many Regional Apparatus Organizations. that allocate funds through the Regional Revenue and Expenditure Budget , one of which is the Department of Cooperatives and MSMEs of Central Maluku Regency. The funding source used by this department comes from the Regional Revenue and Expenditure Budget. Therefore, its management must be carried out with honesty, responsibility, effectiveness, and with benefits for the community. Consequently, as one of the Regional Apparatus Organizations in Maluku, the Department of Cooperatives and MSMEs of Central Maluku Regency must be able to account for and report the implementation of the budget throughout the fiscal year.

Although Budget Realization Reports are routinely prepared by government agencies, including the Office of Cooperatives and MSMEs, these reports often present only numerical data without providing qualitative information on the effectiveness and impact of budget utilization. In the context of Maluku Province, as reported by *Tribun-Maluku.com* (October 25, 2021), a revolving fund of IDR 970 million was allocated for 30 MSMEs across nine regencies/cities, along with grant assistance from both the central and regional governments totaling tens of billions of rupiah. However, in its implementation, there are indications of

issues that highlight gaps in planning and budget reporting such as the fact that not all regions submitted proposals, mismatches in beneficiary data, and delays in fund disbursement due to administrative constraints. Moreover, there is no transparent reporting on how the funds were used, whether they were properly targeted, or what impact they had on the sustainability of micro-enterprises after the pandemic. In Central Maluku District specifically, information on the realization and outcomes of these funds remains scarce and has not been systematically documented in performance or financial reports. This situation indicates the need for an in-depth study on the effectiveness of budget implementation and the accountability of reporting at the Office of Cooperatives and MSMEs, particularly in Central Maluku District.

Several previous studies have addressed similar concerns. For instance, Putri et al. (2020) emphasized that the effectiveness of budget implementation in regional apparatus organizations is significantly influenced by internal control systems and the quality of planning. Meanwhile, Lestari et al. (2021) noted that although fund allocations for MSMEs increased during the pandemic, the absence of impact-based reporting led to low public accountability and difficulty in evaluating the real outcomes of these programs. These studies underline the importance of not only preparing financial reports such as the Budget Realization Report (LRA) but also ensuring their relevance, transparency, and alignment with programmatic goals. This study differs from previous research because it specifically compares the budget realization rates over three consecutive years within a single agency in Central Maluku and examines the factors causing the fluctuations. Such research is essential to identify the extent to which budget realization aligns with program planning and its impact on MSME empowerment goals in the region.

Theoretical Framework and Research Hypothesis Development

Resource Dependence Theory, developed by (Pfeffer, J., & Salancik, 1978), explains that organizations rely heavily on external resources vital for their survival and functioning. These resources, controlled by entities outside the organization, create a dependency that organizations must manage carefully to reduce uncertainty and maintain operational autonomy. In the context of the Department of Cooperatives and MSMEs of Central Maluku Regency, this theory helps frame how the department depends on budgetary resources

allocated from government sources or other funding bodies. The department's ability to carry out its programs and fulfill its mandate is closely tied to the availability and management of these financial resources. Reviewing the budget resources and expenditures through the lens of Resource Dependence Theory highlights the importance of strategic management of these funds, ensuring that the department can sustain its activities despite fluctuations or constraints in resource availability. Moreover, the theory underscores the department's need to navigate relationships with funding authorities and stakeholders to secure the necessary budget, thereby influencing how effectively it supports MSMEs development in the region.

A cooperative is an association consisting of individuals or legal entities, which grants members the freedom to join and leave, working together based on kinship to run a business aimed at improving the physical welfare of its members. Mohammad Hatta defined a cooperative as a joint effort to improve economic living conditions based on mutual help (Pertwi et al., 2020).

A cooperative is a business organization formed by individuals or other cooperatives that operates based on cooperative principles and serves as a people's economic movement rooted in the values of mutual cooperation. It is established to enhance the well-being of its members specifically and society at large, while also playing a role in developing the national economic system aimed at creating a prosperous, fair, and progressive society in accordance with the Five Principles (Pancasila) and the 1945 Constitution of the Republic of Indonesia.

The mandate of the Department of Cooperatives and Small and Medium Enterprises (MSMEs) is to assist the President in formulating and coordinating policies in the fields of cooperatives as well as micro, small, and medium enterprises. This mandate is rooted in efforts to improve the contribution of MSMEs and cooperatives to national economic development, employment creation, and equitable distribution of income.

Financial reports serve as a form of accountability and represent the culmination of an accounting process carried out by an entity. They provide a structured and systematic presentation of financial information that reflects the results of financial activities and the financial position of an entity within a given period. Government financial reports represent the implementation of financial management and accountability regulations that are transparent in nature, aimed at achieving good governance. (Jannah & Yedida Cahya A.P.,

2022). Regional financial management is the right and obligation of a regional government in the administration of regional governance, which can be valued in monetary terms, including all forms of assets that can be owned by the region..(Sipolo et al., 2023)

The budget serves as a vital tool for financial control utilized by both profit and non-profit organizations. Developed through a systematic approach and expressed in monetary terms, the budget outlines all business activities of the organization over a defined future period.(Binilang et al., 2023) In line with this, (Mardiasmo, 2018)states that financial statements are structured presentations of accounting processes that offer insights into performance achievements and the financial condition of an entity. He emphasizes that financial statements are not merely technical outputs, but instruments of accountability and transparency that bridge internal operations and external oversight.

Complementing these views,(Halim, 2007) underscores that financial statements are essential for evaluating an organization's efficiency and effectiveness in using public resources. He asserts that the financial information presented must be relevant, reliable, and timely to support decision-making processes at both operational and strategic levels. (Bastian, 2007) elaborates that in the context of the public sector, including government entities, financial reports are a manifestation of the public accountability principle, which obliges every public institution to disclose how they utilize public funds in achieving intended outcomes. This reinforces the notion that financial statements are both accounting artifacts and public communication tools.

From these expert opinions, financial reports can be concluded as written evidence of financial performance accountability, which must be presented regularly, at least once a year, and must be guided by Government Accounting Standards (SAP). The Regional Government Financial Statements (LKPD) provide a depiction of the financial condition and performance of a region as a form of accountability for the use of funds sourced from the Regional Revenue and Expenditure Budget (APBD). According to Government Regulation No. 71 of 2010, SAP (Standar Akuntansi Pemerintahan) is the guiding framework for compiling and presenting government financial reports. SAP includes the basic principles, measurement criteria, presentation models, and disclosure requirements to ensure comparability, reliability, and consistency in government reporting.

The Ministry of Home Affairs (Permendagri No. 77 Tahun 2020) also emphasizes that financial reports are not only a technical requirement but a strategic instrument to foster good governance, strengthen public trust, and support sustainable development through evidence-based policymaking.

One of the primary users of the LKPD is the central government, as it has allocated significant fiscal transfers (Dana Alokasi Umum, Dana Alokasi Khusus, dan Dana Bagi Hasil) to support regional autonomy. Therefore, the quality of LKPD directly affects the monitoring, evaluation, and formulation of national fiscal policies.

Furthermore, financial reports are vital for: 1) Evaluating regional financial health, 2) Assessing efficiency and effectiveness in budget implementation, 3) Identifying financial risks and deviations, 4) Supporting audit processes by internal and external auditors, 5) Measuring compliance with financial regulations and public service obligations.

To support transparency and accountability, the financial management of both central and regional governments must adhere to the principles of economy, efficiency, effectiveness, transparency, accountability, orderliness, and compliance (6E-TAP). These principles are not only normative guidelines but also serve as performance benchmarks in the public sector.

The role of financial reporting in the public sector has become increasingly critical in the wake of recent regulatory reforms and heightened public scrutiny. In Indonesia, updates to regulations such as the *Permendagri* (Minister of Home Affairs Regulation) on financial management have imposed stricter standards for transparency and accountability. At the same time, the aftermath of the COVID-19 pandemic has ushered in an era of fiscal tightening, requiring every government unit including the Office of Cooperatives and MSMEs to optimize the use of limited resources. This is particularly relevant in regions like Maluku, where challenges in budget execution and delayed reporting continue to hinder the effectiveness of government programs. Despite the acknowledged importance of financial reports, there remains a gap in understanding how these institutions implement reporting practices amidst these constraints. Therefore, this research is urgent and timely, aiming to assess the effectiveness, compliance, and strategic use of financial reports within the Office of Cooperatives and MSMEs in the current regulatory and fiscal context.

According to (Mardiasmo, 2018) and the American Accounting Association as cited in (Zarzani, 2010) the primary purpose of financial statements is to present information about an entity's financial position, performance, and changes in financial condition to support a broad range of users in making informed economic decisions. However, beyond this normative understanding, several empirical studies have evaluated the effectiveness of financial reporting and budget realization in regional governments across Indonesia. For instance, (Setyaningrum, D., Wardhani, R., & Syakhroza, 2017) found that transparency and the quality of local government financial statements significantly influence public trust and fiscal accountability. Conversely, (Putri, Y. E., & Syafruddin, 2019) that several local governments with unqualified audit opinions still failed to achieve optimal budget realization, indicating a gap between compliance and performance. These contrasting findings suggest that while formal compliance may be achieved, the actual effectiveness of budget utilization varies widely. This study seeks to build upon these insights by analyzing the budget realization performance of the Office of Cooperatives and MSMEs in Maluku Province, thus contributing to a deeper understanding of the dynamics between financial reporting, budget realization, and public accountability in a regional context.

Based on the Minister of Home Affairs Regulation (Permendagri) No. 77 of 2020 concerning Guidelines for Regional Financial Management, the Regional Revenue and Expenditure Budget (APBD) is defined as the annual financial plan of a regional government that is evaluated and approved by both the Regional House of Representatives (DPRD) and the regional government. This budget serves as a reference for managing regional revenues and expenditures in support of regional autonomy, with the aim of achieving key development goals such as economic growth and improved public welfare.

Expenditure is a key component of both national and regional budgets. According to Permendagri No. 13 of 2006 on Guidelines for Regional Financial Management and Law No. 17 of 2003, expenditures are government obligations recognized as reductions in net assets. Furthermore, Law No. 23 of 2014 on Regional Government defines regional expenditures as all obligations of regional governments that result in a decrease in net assets within a specific fiscal year.

As stipulated in Permendagri No. 77 of 2020, regional expenditures are all payments made from the regional general treasury account that do not require repayment, along with

other disbursements governed by statutory regulations. These expenditures are not considered equity contributions but are instead classified as regional obligations within one fiscal year. Expenditures are categorized based on economic classification (types of expenditures), organizational units, and functions. The economic classification refers to the grouping of expenditures according to the nature or type of spending involved in the implementation of activities.

This research makes a significant contribution by providing an in-depth analysis of budget sources and uses within the Department of Cooperatives and Micro, Small, and Medium Enterprises (MSMEs) of Central Maluku Regency, a context that has been scarcely explored in prior financial management studies. Unlike earlier descriptive research, this study employs a tailored analytical framework that integrates regional governance characteristics and the unique operational challenges faced by cooperative and MSME development agencies in Eastern Indonesia.

By focusing specifically on Central Maluku, the research fills a critical knowledge gap regarding public sector budgeting in this geographically and economically distinct region. This contextual novelty offers fresh insights into how budget allocation aligns with local policy priorities and the operational realities of supporting MSMEs in a resource-constrained environment.

Additionally, the study introduces a practical evaluation model designed to assess budget efficiency and accountability within small government units, which can serve as a benchmark for similar institutions across Indonesia. This approach not only enhances transparency but also provides actionable recommendations to improve financial management and support sustainable development of cooperatives and MSMEs at the local level. Through these contributions, the research advances both theoretical understanding and practical application in the field of public financial management in regional development contexts.

Method

The source of budget funds refers to the origin of funds used to prepare the budget based on a predetermined plan. In budget preparation, it is necessary to use standards with monetary units that are arranged within a specific time period. For this reason, the Office

of Cooperatives and Small and Medium Enterprises of Central Maluku Regency receives its budgetary funds from the Regional Revenue and Expenditure Budget.

Discussion of Research Results

Budget Realization Report of the Office of Cooperatives and Micro, Small and Medium Enterprises of Central Maluku Regency for the Years 2021–2023

The expenditure budget in the Budget Realization Report (LRA) for the years 2021–2023 at Department of Cooperatives and MSMEs of Central Maluku Regency consists of two types of expenditures: direct expenditure and indirect expenditure. The structure of the budget is prepared based on Minister of Home Affairs Regulation (Permendagri) No. 21 of 2011 concerning guidelines for regional financial management. In 2021, the regional expenditure budget was categorized into two types: operational expenditure and capital expenditure. This change was due to the introduction of a new regulation, namely Permendagri No. 77 of 2020 concerning technical guidelines for regional financial management, which was used as the basis for budget preparation starting in 2021-2023.

Budget Realization Report for the Year 2021

Description	Budget Amount 2021	Realization 2021	Surplus / Deficit	(%)
Regional Expenditure	5,926,676,602	5,583,161,204	(343,515,398)	94.21%
Indirect Expenditure	1,324,676,902	1,004,279,202	(320,397,000)	75.81%
Employee Expenditure	1,324,676,902	1,004,279,202	(320,397,000)	75.81%
Direct Expenditure	4,601,999,700	4,578,882,002	(23,117,698)	97.86%
Employee Expenditure	1,526,270,800	1,503,698,700	(22,572,100)	98.52%
Goods and Services	2,008,902,500	2,008,900,000	(2,500)	99.99%
Capital Expenditure	1,066,826,400	1,066,283,302	(534,098)	99.94%
Total Expenditure	5,926,676,602	5,583,161,204	(343,515,398)	94.21%

Source; Department of Cooperatives and MSMEs, Central Maluku Regency, (2021)

Based on Table 1, it can be seen that the total expenditure budget in 2021 was IDR 5,926,676,602 with a realization of IDR 5,583,161,204. The realization percentage of expenditure against the budget in 2021 was 94.21%, with a shortfall of IDR 343,515,398. Regional expenditures in the 2021 Budget Realization Report (LRA) were categorized into two types: indirect expenditure and direct expenditure. The percentage of indirect expenditure was 75.81% of the total realized regional expenditure, with a budget of IDR

1,324,676,902 and realization of IDR 1,004,279,202. The percentage of direct expenditure was 97.81% of the total direct expenditure budget of IDR 4,601,999,700 with realization amounting to IDR 4,578,882,002.

Budget Realization Report for the Year 2022

Description	Budget Amount 2022	Realization 2022	Surplus/Deficit	(%)
Regional Expenditure	8,895,311,816	8,682,778,528	(212,553,288)	97.61%
Indirect Expenditure	2,302,547,808	2,200,498,563	(102,049,254)	95.55%
Employee Expenditure	2,302,547,808	2,200,498,563	(102,049,254)	95.55%
Direct Expenditure	6,592,764,008	6,482,279,965	(110,484,043)	98.31%
Employee Expenditure	1,426,770,010	1,353,567,400	(73,202,610)	94.84%
Goods and Services	2,940,092,400	2,920,024,200	(20,068,200)	99.33%
Capital Expenditure	2,225,901,598	2,208,688,365	(17,213,233)	99.21%
Total Expenditure	8,895,311,816	8,682,778,528	(212,553,288)	97.61%

Source; Department of Cooperatives and MSMEs, Central Maluku Regency, (2022)

Based on Table 2, the total expenditure budget in 2022 was IDR 8,895,311,816 with a realization of IDR 8,682,778,528. The realization percentage of expenditure against the budget was 97.61%, with a shortfall of IDR 212,553,288. Regional expenditure in the 2022 LRA was divided into two categories: direct and indirect expenditures. The percentage of indirect expenditure was 95.55% of the total realized regional expenditure, with a budget of IDR 2,302,547,808 and realization of IDR 2,200,498,563. The percentage of direct expenditure was 98.31% of the direct expenditure budget of IDR 6,592,764,008, with realization of IDR 6,482,279,965.

Budget Realization Report for the Year 2023

Description	Budget Amount 2023	Realization 2023	Surplus/Deficit	(%)
Regional expenditure	14,409,009,977	12,526,780,002	(1,882,229,975)	86.93%
Indirect expenditure	3,278,900,101	2,011,342,411	(1,267,557,690)	61.34%
Employee expenditure	3,278,900,101	2,011,342,411	(1,267,557,690)	61.34%
Direct expenditure	11,130,109,000	10,515,437,591	(614,671,409)	94.47%
Employee expenditure	3,239,647,808	3,009,874,000	(229,773,808)	92.90%
Goods and services	5,298,360,100	5,124,698,170	(173,661,930)	96.72%
Capital expenditure	2,592,101,100	2,380,865,421	(211,235,679)	91.84%
Total Expenditure	14,409,009,977	12,526,780,002	(1,882,229,975)	86.93%

Source; Department of Cooperatives and MSMEs, Central Maluku Regency, (2023)

Based on Table 3, the total expenditure budget in 2023 was IDR 14,409,009,977, with a realization of IDR 12,526,780,002. The realization percentage of indirect expenditure was 61.34%, with a shortfall of IDR 1,267,557,690. The regional expenditures in the 2023 LRA were categorized into two types: direct and indirect expenditures. The indirect expenditure accounted for 61.34% of the total regional expenditure, with a budget of IDR 3,278,900,101 and realization of IDR 2,011,342,411. The percentage of direct expenditure was 94.47%, from a budget of IDR 11,130,109,000 and realization of IDR 10,515,437,591.

Problems Faced by the Department of Cooperatives and Small and Medium Enterprises of Central Maluku Regency

In carrying out its designated performance, the Department of Cooperatives and Micro, Small and Medium Enterprises of Central Maluku Regency often encounters problems along the way. Although there is a large number of cooperatives and MSMEs in terms of quantity, their development in terms of quality is still lacking, causing DISKOPUKM to lag behind in performance.

This underperformance is caused by limited capabilities in management, technology mastery, and the low entrepreneurial competence of MSMEs. Such a level of performance is also related to weak capacity and bargaining position in managing and accessing various productive resources, including capital sources, information, technology, and markets.

Other problems faced include the insufficient support for digital economic development, which is caused by: a) The COVID-19 pandemic that affected the entire world, especially the Central Maluku region, significantly hindering the development of MSMEs. b) Weak coordination across institutions in the empowerment of cooperatives and MSMEs. c) The emergence of regional regulations that hamper progress, including the imposition of new levies on cooperatives and MSMEs as sources of regional revenue.

The limited financial resources remain a major issue for micro-enterprises. Typically, micro-enterprises with small capital are not legally incorporated and still apply very simple management. Therefore, these micro-enterprises find it difficult to access banking financial institutions.

A specific problem faced in cooperative development is the limited understanding of cooperatives as business entities that have a unique and more intensive institutional structure compared to other business entities. Additionally, the public's understanding of

proper and good cooperative practices is still lacking. Alongside these issues, cooperatives and MSMEs also face challenges caused by the rapid development of economic globalization, trade liberalization, and fast technological advances.

Performance Evaluation of the Department of Cooperatives and Micro, Small and Medium Enterprises of Central Maluku Regency

Performance evaluation of activities carried out by Department of Cooperatives and Micro, Small and Medium Enterprises is usually conducted once a year at the end of the fiscal year, precisely on December 31. This evaluation aims to assess the actual performance (realization) against the planned performance (target) of each activity.

During the evaluation, there are often fluctuations in performance both increases and decreases. These fluctuations become a reference to improve the quality and effectiveness of work. Therefore, the evaluation results are crucial in determining the success or failure of the programs implemented.

Conclusion

The source of revenue budget is derived from the Regional Revenue And Expenditure Budget. Therefore, budget preparation is often carried out at the beginning of the year on January 1 and reported at the end of the year on December 31 as a budget realization report. The allocated budget is used for activities planned based on needs.

The budget received from the Regional Revenue And Expenditure Budget in 2021 amounted to IDR 5,926,676,602 with a realization of IDR 5,583,161,204. The budget in 2021 slightly decreased due to the COVID-19 situation; however, as conditions improved over time, the budget allocation for the following year increased. The budget for 2022 was IDR 8,895,311,816 with a realization of IDR 8,682,778,528. For the last year observed, the allocated budget was IDR 14,409,009,977 with a realization of IDR 12,526,780,002.

Recommendations

The Department of Cooperatives and MSMEs in Central Maluku Regency is encouraged to improve the execution of its programs to ensure full budget utilization. This requires a thorough review of planned activities to prevent recurring financial reductions. Key improvements include offering entrepreneurship training, educating the public on

cooperative management, and strengthening capacity in management, technology, and information.

This study is limited by its descriptive nature and the use of financial data from only three fiscal years (2021–2023), which may not reflect long-term trends or the full impact of government programs. It also excludes stakeholder perspectives such as MSME beneficiaries and program implementers, which could offer deeper insights. The focus on a single department further limits the applicability of findings to other regions. Future research should adopt a longer timeframe and mixed methods combining financial data with interviews or surveys to better assess the real-world effects of budget use. Comparative studies across regions are also recommended to identify effective practices in financial planning and governance for sustainable MSME development.

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