

# **Analysis of Employee Performance through Document and Budget Availabilities and Its Impact on Work Capabilities at the Social Office of West Sulawesi Province**

**Rahmat, Baharuddin, Hasan Nongkeng**

Sekolah Tinggi Ilmu Ekonomi AMKOP Makassar, Indonesia  
memetdipendasulbar@gmail.com, baharuddinamkop@gmail.com, hasan.nongkeng@yahoo.com

**Arifin Tapi Oyhoe**

Universitas Pattimura, Maluku, Indonesia  
arifintapioyihoe@gmail.com

**Yusriadi Yusriadi**

Sekolah Tinggi Ilmu Administrasi Puangrimaggalatung, Makassar, Indonesia  
yusriadi.yusriadi@uqconnect.edu.au

**Nurman Achmad**

Universitas Sumatera Utara  
nurman@usu.ac.id

**Sjaid S Fais Assagaf**

Universitas Iqra Buru  
sjaidfaisuniqbu@gmail.com

## **Abstract**

The research aimed to determine and analyze how employees' performance documents and budget availability impact work capabilities at the Social Office of West Sulawesi Province. The study was conducted at the Social Office of West Sulawesi Province, using a causality design and quantitative approach. The populations were 108 employees of the Social Office of West Sulawesi Province, sampling using total sampling technique by involving all people as a sample, namely 108 employees. Data collection is done by using observation, interviews, questionnaires, and documentation. Data analysis used path analysis with SPSS version 25.0 program. The results showed that budget availability was the variable with the highest effect among other variables. Budget availability is an essential aspect of implementing a work program that has been announced by the Social Office of West Sulawesi Provincial. In terms of its implementation, budget availability is carried out appropriately by involving the legislature as the holder of budget authority. Also, the targets of program priority plans are shown comprehensively, accurately, and transparently. Document availability is also a determining factor in improving employee performance. The level and clarity of document filing as a benchmarks for employees to enhance their performance. However, sometimes the presentation is not always accurate. Work capability as an intervening variable has quite a significant effect in improving employee performance. Reporting done with a good level of work capability shows high organizational accountability. It avoids deviations and can also quickly evaluate if there are necessary things for improvement.

## **Keywords:**

Budget availability, document availability, performance

## 1. Introduction

To improve the regional government's capabilities, to realize good governance so that in each budget processing system, a good approach is needed so that the budget can move quickly with its role. One of the administrative procedures used to organize government budgets is to use budget availability. Budget availability wants the participation of top-level administrators and ground-level administrators in how funds are processed. It is expected that with the coordination between management, an account can be born that can fulfill administrative wishes and, in conclusion, improve the institution's capabilities. Research on the availability of calculations in the most critical audience zones related to the availability of deed means to be tried because budgeting behavior in the audience's essential zones is different from budgeting in companies that lead to profit-oriented.

Social Office at South Sulawesi Province is an executive factor of social welfare development responsible to the governor. It has carried out various businesses and stages in social welfare development, including services and social encouragement for people with social welfare problems. This subject is expected to increase the power to solve shortages, expand the profession, economic empowerment of people, and improve social welfare by advancing initiatives and active position of citizens, using local social and environmental capabilities and resources. Social Service of West Sulawesi Province is an agency that carries out development activities in social welfare and has carried out programs and activities through the State Budget in 2019 amounting to Rp. 10,121,783,000 and realization of 74%, including Coordination Service Program, Advocacy, and Technical Assistance Planning and Implementation of SPM Social Affairs, Social Welfare Implementation Social Counseling Program, Social Rehabilitation Program, Social Protection and Security Program, Social Empowerment Program, and Poor Management Program. With various program activities carried out by the Social Service of West Sulawesi Province, the budget absorption of 74% shows that the Social Service has not been maximized in managing the existing budget to experience programs' experience Excess of Budget Calculation (SILPA).

## 2. Methods

### 3.1. Research Design and Approach

The design intended in the study is a model or method used by researchers in conducting research and giving direction to the course of a survey. This research approach uses a quantitative approach, an ordinance in trying specific theories by studying the relationship between factors.

This research was conducted at the Social Service of West Sulawesi Province, which was completed approximately 3 (three) months, namely July to September 2020, until the necessary data on several samples were determined and secondary data was fulfilled. This study's population was all employees of The Social Service of West Sulawesi Province, with as many as 108 employees. Samples to be taken from the population must be wholly representative or replaceable. (Sugiyono, 2017), An example is part of people that is the basis of the information in the research, which is part of the number of characters owned by the people. In this study, sampling techniques were conducted using total sampling techniques, namely sampling, involving the entire population as a sample of 108 employees.

### 3.2. Data Collection Techniques

Observation; Observation is a research activity by going down directly to carry out observations in the field suitable for the objects. Monitoring is also an ordinance of information collection tried by looking at and quoting something necessary in the place where the research was tried; Questionnaire; Data collection that will be used in this study is to use personal administered questionnaires; The questions in the question notes are made using the Likert ratio using five options. Each level is scored from a low level with 1 to a very high level with 5. In the elastic measurement, it is used Likert ratio is 1-5. Documentation; Documentation is a collection of information by looking directly at the deed sources. The other intention is that the election is like collecting information through written or electronic documents. They are used as if supporting the entirety of the additional information. The selection is tried through the search to existing documents and used as an archive to strengthen observations' results. Analysis and processing of information in this research using path analysis using SPSS software version 25 for Window.

### 3. Results

**Table 1.** Document Availability validity test result (X1)

Statement Items	r value Count	r Table value	Sig. (2-tailed)	Description
X1.1	0.703	0,159	0,000	Valid
X1.2	0.796	0,159	0,000	Valid
X1.3	0.782	0,159	0,000	Valid
X1.4	0.769	0,159	0,000	Valid
X1.5	0.561	0,159	0,000	Valid

Based on the table above proves that the validity of the five items of statement used in the research instrument for the Document Availability factor (X1) proves the corrected number of things- total correlation above 0.159 (r chart), meaning that each statement item used in the analysis of information is valid.

**Table 2.** Budget Availability variable validity test result (X2)

Statement Items	r value Count	r Table value	Sig. (2-tailed)	Description
X2. 1	0.592	0,159	0,000	Valid
X2.2	0.784	0,159	0,000	Valid
X2.3	0.760	0,159	0,000	Valid
X2.4	0.752	0,159	0,000	Valid
X2.5	0.632	0,159	0,000	Valid

Based on the table above proves that of the five items of statement used in research instruments or questionnaires to measure the factor Coordination of Budget Availability (X2), all claimed valid, which means the measuring equipment used to obtain information is accurate. Legitimate means that the instrument can be used to measure these factors.

**Table 3.** Work Capability variable validity test result (Y1)

Statement Items	r value Count	r Table value	Sig. (2-tailed)	Description
Y1.1	0.694	0,159	0,000	Valid
Y1. 2	0.736	0,159	0,000	Valid
Y1. 3	0.791	0,159	0,000	Valid
Y1. 4	0.825	0,159	0,000	Valid
Y1.5	0.743	0,159	0,000	Valid

The table above proves that the five items of statement used in research instruments to measure the factor of Work Capability (Y1) all claimed validly. This means the measuring equipment used to obtain information is accurate because it is correct until it can be used as careful information gathering equipment in research.

**Table 4.** Employee Performance variable validity test result (Y2)

Statement Items	r value Count	r Table value	Sig. (2-tailed)	Description
Y2.1	0.740	0,159	0,000	Valid
Y2.2	0.797	0,159	0,000	Valid
Y2.3	0.742	0,159	0,000	Valid
Y2.4	0.822	0,159	0,000	Valid

Based on the table above proves that of the four items of statement used in research instruments or questionnaires to measure the factor of Employee Performance (Y2), all claimed valid, which means the measuring equipment used to obtain information is accurate. Reasonable means that the instrument can be used to measure factors that are sourced to the respondent's response.

**Table 5.** Reliability testing

Variable and	Total statements	Cronbach's Alpha	Info
Document Availability (X1)	5 Item	0,778	Reliable
Budget Availability (X2)	5 Item	0,779	Reliable
Work Capability (Y1)	5 Item	0,795	Reliable
Employee Performance (Y2)	4 Item	0,807	Reliable

Based on the table above, the crombach's Alpha number of all factors is proven to have a number above 0, 60. Thus, it can be concluded that all these research factors are free in reliability experiments and claimed to be reliable for further trials. This indicates that the research variables include Document Availability (X1), Budget Availability(X2), Work Capability(Y1), and Employee Performance (Y2) to the Social Service of West Sulawesi Province are reliable.

**Table 6.** Descriptive Analysis of Document Availability(X1)

	N	Min	Max	Sum	Mean
X1.1	108	3	5	507	4.69
X1.2	108	3	5	497	4.60
X1.3	108	3	5	506	4.69
X1.4	108	3	5	501	4.64
X1.5	108	2	5	467	4.32
availability of Dokumen X1	108	15	25	2478	22.94
Valid N (listwise)	108				

**Source:** Processed data, 2020

Sourced in the table above can be obtained data on the story of document availability factor ( X1) at the Social office of West Sulawesi Province. The perfect number in this factor is  $5 \times 5 \times 108 = 2700$ , where 5 is the highest response number, 5 is the number of statement points, and 108 is the number of respondents. The percentage number of factors is  $2478$  or  $2700 \times 100\% = 91-77\%$ . Thus, the X1 element has a descriptive number of 91-77% of the expected 100%.

**Table 7.** Budget Availability descriptive analysis(X2)

	N	Min	Max	Sum	Mean
X2.1	108	3	5	487	4.51
X2.2	108	2	5	489	4.53
X2.3	108	3	5	506	4.69
X2.4	108	3	5	489	4.53
X2.5	108	3	5	499	4.62
Anggaran X2 availability	108	15	25	2470	22.87
Valid N (listwise)	108				

**Source:** Data processing, 2020.

Sourced in the table above can be obtained data on the description of budget availability factors (X2) at the Social office of West Sulawesi Province. The perfect number in this factor is  $5 \times 5 \times 108 = 2700$ , where 5 is the highest reply number, 5 is the number of statement points, and 108 is the number of respondents. The percentage number of factors is  $2470$  or  $2700 \times 100\% = 91-48\%$ . Thus, the X2 element has a descriptive number of 91-48% of the expected 100%.

**Table 8.** Descriptive Analysis of Work Capabilities(Y1)

	N	Min	Max	Sum	Mean
Y1.1	108	3	5	485	4.49
Y1.2	108	3	5	487	4.51
Y1.3	108	2	5	492	4.56
Y1.4	108	3	5	500	4.63
Y1.5	108	3	5	501	4.64
Kerja Y1 Capabilities	108	15	25	2465	22.82
Valid N (listwise)	108				

**Source:** Processed data, 2020

Sourced in the table above can be obtained data on the picture of work capability factors ( Y1) at the Social office of West Sulawesi Province. The perfect number in this factor is  $5 \times 5 \times 108 = 2700$ , where 5 is the highest response number, 5 is the number of statement points, and 108 is the number of respondents. The percentage number of factors is  $2465$  or  $2700 \times 100\% = 91-29\%$ . Thus, the Companion Quality factor has a descriptive number of 91-13% than expected 100%.

**Table 9.** Descriptive Analysis of Employee Performance(Y2)

	N	Min	Max	Sum	Mean
Y2.1	108	3	5	496	4.59
Y2.2	108	3	5	498	4.61
Y2.3	108	3	5	493	4.56
Y2.4	108	3	5	506	4.69
Pegawai Y2 Performance	108	12	20	1993	18.45
Valid N (listwise)	108				

Source: Processed data, 2020

Sourced in the table above can be obtained data on the description of employee performance factors ( Y2) at the Social office of West Sulawesi Province. The perfect number in this factor is  $5 \times 4 \times 108 = 2160$ , where 5 is the highest response number, 4 is the number of statement points, and 108 is the number of respondents. The percentage number of factors is 1993 or  $2160 \times 100\% = 92-26\%$ . Thus, the Employee Performance factor has a descriptive figure of 92.26% of the expected 100%.

**Table 10.** Multicollinearity results for Structure I

Model		Collinearity Statistics	
		Tolerance	Bright
1	(Constant)		
	Document Availability (X1)	.428	2.334
	Budget Availability (X2)	.428	2.334

Source: Processed data, 2020

The table above shows that the tolerance number for line analysis and 2 factors freely prove no free factors with a tolerance figure  $< 10\%$  ( 0, 10), which means there is no relationship between a free element of 95%. The VIF calculation result also carries a similar address: in the analysis of the route, there is no free factor with several more than 10, proving the absence of signs of multicolumn. Based on the study of the calculation of tolerance figures, it can be concluded that in the analysis of the path formed in Form I, there is no multiciliary between a free factor or by other sayings that the assumption of the absence of multipolarity (double relationship) can be granted.

Path Analysis – Structure I

**Table 11.** Test t Effect of X1 and X2 on Y1

Model		Unstandardized Coefficients		Standardized Coefficients	t	That's it, that's
		B	Std. Error	Beta		
1	(Constant)	1.099	1.626		.676	.501
	availability of Dokumen X1	.357	.100	.323	3.574	.001
	Anggaran X2 availability	.592	.102	.522	5.774	.000

Source: Data processing, 2020.

**Table 12.** Structure II multicollinearity test results

Model		Collinearity Statistics	
		Tolerance	Bright
1	(Constant)		
	Document Availability (X1)	.382	2.618
	Budget Availability (X2)	.325	3.076
	Work Capability (Y1)	.368	2.719

Source: Data processing, 2020.

The table above shows that the tolerance number for line analysis and 3 elastic freely proves no free factor with a tolerance of < 10% (0, 10), which means there is no relationship between a free element of 95%. The VIF calculation result also carries a similar address, which is in the path analysis. There is no free factor with several more than 10, proving the absence of multicolumn signs. Based on the study of the calculation of tolerance figures and VIF figures, it can be concluded that in the analysis of the path formed in Form I, there is no multiciliary between a free factor or by other sayings that the assumption of the absence of multipolarity (double relationship).

**Table 13.** Test t Effect of X1, X2, and Y1 on Y2

Model		Unstandardized Coefficients		Standardized Coefficients	t	That's it, that's
		B	Std. Error	Beta		
1	(Constant)	.044	1.042		.042	.966
	availability of Dokumen_X1	.129	.068	.146	1.905	.060
	Anggaran_X2 availability	.277	.075	.305	3.686	.000
	Kerja_Y1 Capabilities	.399	.062	.499	6.400	.000

Source: Data processing, 2020.

Direct influence; Efek can be directly observed in beta numbers for standardized-coefficient on coefficient charts. Direct effect among a factor ( X1, X2 ) and intervening factors ( Y1 ) as well as bound factors ( Y2 ).

**Table 14.** Direct influence recapitulation

Independent Variables	Dependent Variables	Symbol	Beta Coe.	That's it, that's	SE
Document Availability (X1)	Work Capability (Y1)	X1 Y1→	0.323	0.001	0.100
Budget Availability (X2)		X2 Y1→	0.522	0.000	0.102
Document Availability (X1)	Employee Performance (Y2)	X1 Y2→	0.146	0.060	0.068
Budget Availability (X2)		X2 Y2→	0.305	0.000	0.075
Work Capability (Y1)		Y1 Y2→	0.499	0.000	0.062

Source: Data processing, 2020.

According to Ghozali (2011), if the t value of this calculation is compared to the t-table value, if the t-count > t value of the table, then it can be concluded that there is an influence of mediation. Based on the Sobel test, the calculated t value is 4,295, and the t-table value is 1,982. Thus, it can be concluded that the indirect influence of X2 Y2 variables through Y1 is significant, meaning that Budget Availability (X2) affects Employee Performance (Y2) through Work Capability (Y1). Thus, the hypothesis that budget availability (X2) affects Employee Performance (Y2) through Work Capability (Y1) is → **Proven**.

To calculate the amount of indirect influence, it can be calculated as follows:  $X1 \rightarrow Y1 \rightarrow Y2 = (b1 \times b5) = (0,323 \times 0,499) = 0,161 \rightarrow \rightarrow$ . A value of 0.161 means that the indirect effect of variable X1 on variable Y2 through variable Y1 is 0.161 points.  $X2 \rightarrow Y1 \rightarrow Y2 = (b2 \times b5) = (0,522 \times 0,499) = 0,260 \rightarrow \rightarrow$ . A value of 0.260 means that the indirect effect of an X2 variable on a Y2 variable through a Y1 variable is 0.260 points.

The overall effect or the real effect is a calculation of the direct effect and all indirect effects. The overall effect of the Document Availability factor (X1) on Employee Performance (Y2) through intervening variables of Work Capability (Y1) in the Social Service of West Sulawesi Province can be calculated as follows: Total Effect (X1) = Direct Influence+Indirect Influence = 0,146 + 0,161 = 0,307

**Table 15.** Summary of hypothetical test results

Hypothesis	Value	Sig.	Conclusion
Availability of Documents positively and significantly affects Work Capabilities in Social Services of West Sulawesi Province	0.323	0.001	Positive and significant
The availability of budgets has a positive and significant effect on work capabilities in the Social Service of West Sulawesi Province	0.522	0.000	Positive and significant
The availability of documents has a positive and significant effect on employee performance in the Social Service of West Sulawesi Province	0.146	0.060	Positive and insignificant
The availability of budgets has a positive and significant effect on the Performance of Employees in the Social Service of West Sulawesi Province	0.305	0.000	Positive and significant
Work Capability positively and significantly affects Employee Performance in Social Services of West Sulawesi Province	0.499	0.000	Positive and significant
Availability of Documents positively and significantly affects Employee Performance through Work Capabilities in Social Services of West Sulawesi Province	0.161	0.000	Positive and significant
Budget Availability positively and significantly affects Employee Performance through Work Capabilities in Social Services of West Sulawesi Province	0.260	0.000	Positive and significant

**Source:** Data processing, 2020.

## 5. Discussion

Based on the document's indicators, availability variables, namely material clarity, the archive system's accuracy, stability of the index system, accuracy of classification, and professional personnel in a report or document of the institution, to function following its provisions, there must be clarity of the material. This is important because all forms of activities or activities carried out by an institution or institution must explain what activities are carried out and the allocations and budgets used. In the Social Service of West Sulawesi Province, the availability of documents presented has made precise material exposure about activities or programs carried out with the clarity of its budget. The same thing in an archive system where each exercise or program has a different archive is to make it easier if conducted a search or search of related documents.

The managerial implication of the effect of document availability on work capabilities is that the documents to be presented must have clarity of material in the archive and index systems so that they can be easily traced when searching. A sound classification system of a financial document can support a high level of employees' work capability with the ability to be accountable in a reasonable and timely manner.

In this study, the indicators used for budget availability variables include legislative authorization, comprehensive, accurate, clear, and transparent. In the Social Service of West Sulawesi Province, the forms of budget management carried out have been following the institution's procedures. Wherein the implementation of the budget available for the performance of a program or activities for the Social Service of West Sulawesi Province has obtained a valid legislative authorization following the program's request to be carried out with the amount of budget contained in the documents submitted to the legislature. Besides, in its submission to budgeting for these programs presented comprehensively, clearly, and transparently. This is very important considering that the budget is one of the hazardous aspects of various behaviors that may occur at all times. Thus, it is appropriate for the executive or budget implementer to make careful considerations related to the submissions made so that, in the end, they can be accounted for properly. The managerial implications of the influence of budget availability on financial work capabilities that available budgets should be implemented appropriately following the proposed programs and most importantly prioritize the main programs that prioritize institutions or institutions by triggering a high level of work capability of employees. This is important given that the availability of such a budget must obtain legislative authorization with comprehensive and transparent delivery. With such procedures, it is possible to do in a timely manner.

In the Social Service of West Sulawesi Province, the availability of essential documents related to the organization's operational activities has contained things easily accounted for. The disclosure of records or financial statements at the Social Service of West Sulawesi Province has been carried out so that the provision of documents is considered a common thing to be prepared at all times. Still, sometimes the presentation of documents accurately is sometimes not

always the same. In the end, it provides helpful information for users to facilitate decision-making but takes more time. The presentation of documents contains information about all aspects of activities or programs both carried out maximally and plans with a level of implementation that is still not maximal (Chariri et al., 2007). The managerial implications of document availability on employee performance indicate that documents as important archives in an office or institution, or institution are expected to encourage the level of trust and quality of work of employees by displaying explicit content of document materials that can be easily accounted for.

In the Social Service of West Sulawesi Province, budget availability is essential considering the budget as a fixture of accountability, management, and economic policy. Calculations play a role in creating the development and stability of the economy and equalizing income in the chart of achieving state goals. The realization of a targeted budget is undoubtedly based on legislative authorization for executive initiation. It produces a unanimous understanding with a comprehensive presentation of the work plans and the use of the budget set. In its implementation, government budgets have been set following standards and usually cover one year in its reporting. Thus, to get maximum results previously planned targets or priority work plans, the results can be maximized, especially for employees as implementers of activities or programs. This is supported by Mulyadi's opinion (2001) in Nurcahyani (2010). Reporting the budget is a concept of activities claimed in a quantitative way that is measured in the standard monetary basis and other dimensions covering one year. The managerial implications of budget availability on employee performance show that budget is an essential aspect of driving the organization's entire activities. The proper use of the budget can improve performance as a form of realization and benefit desired. Budgeting in management is associated with the conditions of activities contained, and it is expected that there will be outputs and results such as efficiency in achieving results.

In this study, the indicators used for work capability variables include knowledge, skills, experience, attitude, and integrity. In the Social Service of West Sulawesi Province, financial reporting has been done regularly and has a predetermined time with good knowledge owned by employees. This allows staff or employees who have the opportunity and discipline an excellent time to complete the report and be delivered promptly to the user. The managerial implications of the impact of work capabilities on employee performance show that maintaining the organization members' level of work capability is essential. They will have an impact on quality outcomes on an ongoing basis. Working with proper financial reporting is one form of instilling a high level of trust for an institution or institution to prioritize when there is an urgent need needed. Besides, with employees' ability to conduct financial reporting directly impacts on improving their performance, employees are increasingly confident and see that their organization has a high level of accountability.

Social Service of West Sulawesi Province has documents that are well stored and equipped with the right archiving system using index and classification system, making it easier for anyone who wants to find it. This is especially important given that official documents are an asset that is needed at any time or even used as a comparison material for current reports. Even timeliness in financial reporting becomes an important aspect that requires the availability of documents easily traced. In the Social Service of West Sulawesi Province, employees are increasingly encouraged to improve their performance quality through the availability of suitable documents and timeliness in its financial statements. The managerial implications of document availability on employee performance through work capabilities show that documents as an essential asset of an organization or an office make documents as materials that can affect employee performance. Documents that are well organized and contain things that fit the plan and program have certainly set the project's expected goals. The timeliness of financial reporting can be quickly done through the proper arrangement of documents carried out by employees with good capabilities to be effective in time and directly impact the employees' good performance.

In the Social Service of West Sulawesi Province, the forms of budget provision are done well, namely through understanding or, in this case, a legislative authorization that authorizes the use of the budget following the executive's work plans. In its implementation, the use of the account is expected to create a good performance from staff or employees so that by itself can maximize the good results of the plan or program proclaimed. The managerial implications of the influence of budget availability on employee performance through work capabilities show that using a reasonable budget by those with work capabilities is good hope to deliver a high level of accountability. Directly if budget priorities are placed following their portion, it will be able to improve employee performance.



## 6. Conclusion

Based on the results and discussion of this study, it can be concluded that budget availability is a variable that has the most influence among other variables. The availability of budget is an essential aspect of implementing a work program that has been proclaimed by the Social Service of West Sulawesi Province. In terms of its performance, the budget provision is carried out appropriately by involving the legislature as the budget authority holder. The targets of the program priority plan are shown comprehensively, accurately, and transparently. In the program's implementation, the Social Service of West Sulawesi Province places priority programs whose objectives are clear and have the most significant interests that must be completed. Consideration of timely reporting by employees with a good level of work capability is also the main thing prioritized by the Social Service of West Sulawesi Province. The proper reporting will be an excellent positive indication and a quick evaluation material for the relevant authorities. It will also be an easy path for the government if, in the end, budget for other programs. The availability of documents is also a factor that determines employee performance, the level, and clarity of form archiving as a benchmark for employees of the Social Service of West Sulawesi Province to improve their performance. However, the presentation is sometimes not always accurate. Documents as important archives can encourage the level of trust and quality of employees' work by displaying explicit document materials that can be easily accounted for. Work capability as an intervening variable has a significant influence in improving employee performance. Reporting done with a good level of work capability shows the organization's high accountability to avoid irregularities and quickly evaluate if things need to be improved.

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## Biographies

**Rahmat** is a student at Magister Program of Economic Science of STIE AMKOP, Indonesia. His areas of interest and research include social science and economic. He has published some articles in national journals.

**Baharuddin** is a lecturer at Economics Department of STIE AMKOP, Indonesia. His areas of interest and research include economic, management, management human resource. He has published some books and many articles in national and international journals.

**Hasan Nongkeng** is a lecturer at Economics Department of STIE AMKOP, Indonesia. His areas of interest and research include economic, management, management human resource. He has published some books and many articles in national and international journals.

**Arifin Tapi Oyihoe** is a lecturer at Public Administration Department of Universitas Pattimura, Maluku, Indonesia. His areas of interest and research include social science, political science, sociology, legal studies, and public administration. He has published some books and many articles in national and international journals.

**Yusriadi Yusriadi** is a lecturer at Public Administration Department of Sekolah Tinggi Ilmu Administrasi Puangrimaggalatung, Indonesia and chancellor on Sekolah Tinggi Ilmu Hukum Pengayoman. His areas of interest and research include social science, political science, sociology, legal studies, and public administration. He has published some books and many articles in national and international journals. He is a reviewer and editor in some local and international journals.

**Sjaid S Fais Assagaf** is one of the technical faculty lecturers of Iqra Buru University who chose to concentrate on the social field of agriculture. Completed undergraduate studies on Indonesian Muslim universities with the development of community infrastructure research. Currently still running research activities on empowering and diversification of agriculture focused on rural areas.

**Nurman Achmad** is a lecturer at the University of North Sumatra. currently still active in the process of teaching and researching.