

Evaluation of Factors that Influence SKPD Budget Absorption

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Abstrak— *This research analyzes the factors influencing budget absorption in the Solok City SKPD. The approach used is quantitative with a survey method through distributing questionnaires. Data processing in this research used SPSS V.26 from the primary data of 100 respondents. The results of this research, namely the results of the F test, show that budget planning, quality of human resources, budget implementation, and organizational commitment simultaneously significantly affect budget absorption. Based on the results of the partial test using the t-test, budget planning significantly affects budget absorption. In contrast, the quality of human resources, budget execution, and organizational commitment are independent of budget absorption in SKPD Kota Solok.*

Keywords — *Budget Planning, SKPD, Budget Absorption*

1. INTRODUCTION

A budget is a written plan for all activities of an organization expressed quantitatively for a certain period and expressed in units of money or goods/services. According to Mardiasmo (2021), the budget has a function as a planning tool and as a control tool, as a budget planning tool shows the targets that the government must achieve, while a budget control tool shows the allocation of public funding sources that the legislature has approved for spending.

The budget function is control, namely controlling all allocations of existing funding sources. The source of funds in question is a source of funds that has been approved by the legislative body for expenditure or what is better known as the regional financing and expenditure budget (APBD). APBD is a plan for regional government revenues and expenditures for one budget year as determined by regional regulations. With the APBD, regional governments can increase independence in managing regional development.

Budget absorption in the country is always a problem that occurs every year. Various efforts have been made to optimize state budget absorption, but the facts show that significant changes have yet to be found regarding budget absorption. Optimal budget absorption and initial planning will cause economic activities to run as they should, but if there is a delay, it will economically cause state losses. The problem of delays and uncertainty in budget absorption will cause large amounts of idle cash in government accounts. Managing this excess cash will create risks if this cannot be handled.

As the era of regional autonomy has progressed until now, an interesting phenomenon has occurred, namely the slow absorption of the APBD budget at the beginning of the fiscal year. So, accelerated absorption of the budget that is still accumulating is often carried out towards the end of the fiscal year. It is not new news that until the end of the year, budget absorption is still one of the stumbling blocks in managing state finances. Such practices are unhealthy budget absorption patterns and indicate poor management of state finances. This late budget absorption needs serious attention from the government, especially for goods and capital expenditures. This spending can improve the quality of life and welfare of the community through increasing consumption value, increasing labor productivity, increasing real prosperity, and realizing macroeconomic stability.

As reported by Bisnis.com, the Governor of West Sumatra, Mahyeldi, was disappointed with the performance of regional apparatus organizations (OPD), which he considered was not optimal when looking at the budget absorption in 2022. Mahyeldi explained that as of November 8, 2022, the 2022 West Sumatra APBD absorption was only around 61.64 percent on average. Even though 2022 only has around 50 days left. He said that the agencies or OPDs whose budget absorption was considered quite good were the West Sumatra Satpol PP, and the lowest were the West Sumatra Maritime Affairs and Fisheries Service and the West Sumatra Provincial Secretariat

Welfare Bureau. The issue of budget absorption has also been touched upon by the Minister of Home Affairs (Mendagri) Tito Karnavian. Even in September 2022, the governor also reminded OPD to intensify the activities carried out so that the budget could be absorbed and indirectly contribute to the impact on the community.

The phenomenon of delays or not maximizing regional government budget absorption, which is still a classic regional government problem, is why researchers are interested in researching the factors influencing budget absorption in SKPD in the Solok City government. This can be input and evaluation for the local government of Solok City to improve budget absorption systems and procedures. The Solok City Government, through the official website of the Solok City Government, released data on the realization of the Regional Revenue and Expenditure Budget (APBD) as listed in table 1.1 below:

Table 1.1 Realization of Solok City Government Revenue and Expenditure Budget 2020-2022

No	Periode	Revenue	Expenditure
1	2020	545.244.425.68	494.650.066.51
2	2021	547.429.561.40	566.878.632.38
3	2022	542.249.678.64	577.522.797,90

Source : BPS Sumatera Barat

In 2020, the realization of revenue from the Government of Solok City was IDR 545,244,425.68, with a realized expenditure of IDR 494,650,066.5. Meanwhile, in 2021, the realization of revenue from the Government of Solok City is IDR 547,429,561.40, with the realized expenditure of IDR 566,878,632.38. In 2022, the Solok City Government's realized income will be IDR 542,249,678.64, with actual expenditure amounting to IDR 577,522,797.90. The data shows that there are fluctuations in budget absorption, as seen from the realization of regional revenues and expenditures of the Solok City Government, which is the basis of the phenomena in this study.

Stewardship Theory

According to Keay (2017), Stewardship Theory is the harmonization between capital owners (principles) and capital managers (stewards) in achieving common goals. Implicitly, this theory reflects how accounting builds a construct of leadership patterns and communication relationships between shareholders and management.

Budget

According to Asman (2022), a budget is a plan prepared systematically in the form of numbers and expressed in monetary units that cover all company activities within a certain period (period) in the future.

Budget Absorption

The success of work unit performance is assessed from the level of budget absorption that SKPD can carry out in one fiscal year. According to Fitra (2022), budget absorption describes the regional government's ability to carry out and be accountable for each activity, an accumulation of budget absorption by Regional Work Units (SKPD).

Human Resources Competency

According to Widyawati (2019), individual skills are added value for people doing work. The ability of competent state civil servants (ASN) is seen from the linear education level of their field, and they receive regular technical training from the world of work, as well as developing the experience they have and the extensive opportunities they receive—human resource competency in the context of regional financial management.

Organizational Commitment

According to Aprilia et al. (2023), organizational commitment is when an individual sided with the organization and its goals and desires to maintain membership.

The Influence of Budget Planning on Budget Absorption

Planning can be interpreted as determining appropriate future actions through a sequence of choices, considering available resources (Asman, 2022). Planning is a process for determining future actions, so doing it before carrying out an activity or job is essential. *Poor budget planning* is a significant obstacle preventing budget absorption. Planning as a reference for budgeting is a process for preparing income, expenditure, and financing plans for a certain period, including participation, data accuracy, ratification of the APBD, approaches, instruments in preparing budgets, planning, and needs, and revisions or changes.

Stewardship theory can explain SKPD as an institution that is trusted to manage and provide good services to the community and carry out good planning for the budget of each SKPD so that it can impact the community. Implementing good budget planning can encourage maximum budget absorption. In order to realize good budget absorption, SKPD must be able to make logical plans and be able to maximize their implementation.

Previous research has been conducted by Nursela et al. (2022), Syahwilda & Damayanti (2022), and Arniwinita et al. (2019), which shows the results that budget planning has a significant effect on budget absorption. Based on this explanation, the following is the first hypothesis in this research:

H₁: Budget planning has a significant effect on budget absorption

The Influence of the Quality of Human Resources on Budget Absorption

High-quality human resources will be an advantage in itself, as well as building a good image in an organization, and will create a sense of trust from the public. This aligns with the stewardship theory where the Solok City Government OPD is the steward who functions as a manager of community resources (principal party). The better the quality of human resources possessed by the Solok City OPD (Steward) in carrying out duties for the community (Principal), the better the level of budget absorption will be. This is because human resources already understand and understand the duties and responsibilities that must be carried out well. The worse the existing human resources, the slower the absorption of the budget; conversely, if the human resources are better, the absorption of the budget will speed up according to the predetermined schedule (Widyawati et al., 2019).

Previous research by Nursela et al. (2022) and Syahwilda and Damayanti (2022) showed that resource quality influences budget absorption. Based on this explanation, here is the second hypothesis in this study.

H₂: The quality of human resources has a significant effect on budget absorption.

Effect of Budget Execution on Budget Absorption

The implementation and administration in practice must also consider the performance that has been determined in the APBD. This process must align with the agreed performance indicators in the APBD document. The planned budget can be aligned as it should, and the number of errors in the implementation and administration process can be minimized. Government Regulation of the Republic of Indonesia Number 12 of 2019 concerning Regional Financial Management states that cash budgets are prepared monthly to facilitate and control the quarterly budget absorption targets that must be achieved. The better the level of budget execution, the greater the absorption of the OPD budget. The process of implementing the budget is a process that is bound by many laws and regulations, which have also undergone many changes, so this Government Regulation is prepared in order to make adjustments to current developments. The better the implementation of the budget by OPD will affect the high absorption level of the spending budget (2019).

Previous research conducted by Nursela et al. (2022) and Syahwilda and Damayanti (2022) showed the result that budget execution has a significant effect on budget absorption. Based on this explanation, the following is the third hypothesis in this research:

H₃: Budget implementation has a significant effect on budget absorption.

The Influence of Organizational Commitment on Budget Absorption

Handoko and Rambe (2018) explained that organizational commitment is an employee assessment that can be seen from their behavior related to a person's strong involvement in the

agency. If a person's involvement is high, a more excellent attitude of responsibility will emerge towards the public. If a person has high organizational commitment, he will be committed to the responsibilities and rules that apply and avoid all actions that will harm the organization (Aprila et al., 2023).

Stewardship theory has philosophical assumptions regarding human nature that humans can be trusted, are responsible, and humans are individuals with integrity. Public sector organizations aim to provide services to the public and be accountable to the community. Exemplary organizational commitment from SKPD will have an impact on maximum budget absorption.

Previous research by Nursela et al. (2022) and Juliani and Sholihin (2014) showed that organizational commitment significantly affects budget absorption. Based on the explanation that has been explained, the following is the fourth hypothesis in this research:

H₄: Organizational commitment has a significant effect on budget absorption.

The Influence of Budget Planning, Quality of Human Resources, Budget Execution, and Organizational Commitment on Budget Absorption

Planning can be interpreted as determining appropriate future actions through a sequence of choices, considering available resources (Asman, 2022). Planning is a process for determining future actions, so doing it before carrying out an activity or job is essential. *Poor budget planning* is a significant obstacle preventing budget absorption. Planning as a reference for budgeting is a process for preparing income, expenditure, and financing plans for a certain period, including participation, data accuracy, ratification of the APBD, approaches and instruments in preparing budgets, planning and needs, and revisions or changes.

High-quality human resources will be an advantage in itself, build a good image in an organization, and create a sense of trust from the public. This aligns with the stewardship theory where the Solok City Government OPD is the steward who functions as a manager of community resources (principal party). The better the quality of human resources possessed by the Solok City OPD (Steward) in carrying out duties for the community (Principal), the better the level of budget absorption will be. This is because human resources already understand and understand the duties and responsibilities that must be carried out well. The worse the existing human resources, the slower the absorption of the budget; conversely, if the human resources are better, the absorption of the budget will speed up according to the predetermined schedule (Widyawati et al., 2019).

The better the level of budget execution, the greater the absorption of the OPD budget. The process of implementing the budget is a process that is bound by many laws and regulations, which have also undergone many changes, so this Government Regulation is prepared in order to make adjustments to current developments. The better the budget implementation by the OPD, the higher the level of budget absorption will be (2019).

Handoko and Rambe (2018) explained that organizational commitment is an employee assessment that can be seen from their behavior related to a person's strong involvement in the agency. If a person's involvement is high, a more excellent attitude of responsibility will emerge towards the public. If a person has high organizational commitment, he will be committed to the responsibilities and rules that apply and avoid all actions that will harm the organization (Aprila et al., 2023).

Previous research conducted by Nursela et al. (2022) shows that budget planning, quality of human resources, budget implementation, and organizational commitment simultaneously significantly affect budget absorption.

H₅: Budget planning, quality of human resources, budget implementation, and organizational commitment simultaneously influence budget absorption.

2. RESEARCH METHOD

This research is a quantitative research with a survey approach. In this research, primary data is obtained from distributing questionnaires to department heads, secretaries, treasurers, and heads of sub-finance sections from each SKPD, totaling 100 Respondent. Also, in this research, several tests are carried out using SPSS version 26, namely Data Instrument Tests using validity and

reliability tests, classical assumption tests (Normality Test and Heteroscedasticity Test), and Hypothesis Tests consisting of T Test and F Test.

Table 2.1 Operational Variable

Variable	Indicators	Scale
Budget Planning (X₁)	1) Comprehensive 2) Detailed 3) Discipline 4) Flexible 5) Priority 6) Openness	Likert (1-4)
Quality of Human Resources (X₂)	1) Good experience 2) Education according to work 3) Skills according to the task	Likert (1-4)
Budget Execution (X₃)	1) 5K Treasury designation 2) Work culture 3) Administrative Completion 4) Number of officials or committees for the procurement of goods and services 5) Contract document inspection process 6) Determine your own estimated price 7) Capacity of the counterparty 8) Stage in SPM verification 9) Cash budget schedule 10) Disbursement of money to partners	Likert (1-4)
Organizational Commitment (X₄)	1) Commitment is affective 2) Normative commitment 3) Continuous commitment	Likert (1-4)
Budget Absorption (Y)	1) The rate of absorption of the budget in OPD is more than 90% 2) Get an award for the level of absorption of funds that has been achieved 3) The percentage of budget absorption in OPD gets a red report card 4) The percentage of budget absorption in OPD is proportional every month	Likert (1-4)

3. RESULTS AND DISCUSSION

T-test Result

Variable	T _{tabel}	t _{Hitung}	Sig.	Conclusion
Budget Planning	2.634	4.805	0,000	Accepted
Quality of Human Resources	2.634	0.495	0,622	Rejected
Budget Execution	2.634	1.234	0,221	Rejected
Organizational Commitment	2.634	1.737	0.086	Rejected

Source: SPSS Output, 2023

The influence of budget planning on budget absorption

The test results for budget planning (X₁) on budget absorption (Y) obtained $t_{count} = 4.805$ with a significance level of 0.000. Significance limit value = 0.050 and $t_{table} = 2.634$, it can be seen that $t_{count} 4.805 > t_{table} 2.634$ and significance limit value $0.050 > 0.000$ significance level. This means that budget planning (X₁) significantly affects budget absorption so that hypothesis 1 test

(H1) results are declared accepted. This shows a significant influence of budget planning on budget absorption. These results indicate that the better the budget planning, the better the budget absorption in the SKPD Kota Solok increases.

The results of this study align with the stewardship theory, which can explain that SKPD is part of an extension of the Government, which aims to carry out management so that it can provide progress in the regions. Implementing good budget planning will encourage an increase in budget absorption so that each SKPD can maximize its performance, directly proportional to the increase in budget absorption.

The implications of this research can be considered for the Government to maximize budget absorption in each SKPD. The main thing that each SKPD itself must do is to make budget planning according to the level of urgency of the needs of the SKPD. If budget planning has been adjusted to the needs of each SKPD, of course, this will increase the absorption of the budget from the SKPD. Therefore, each SKPD needs to ensure that the budget planning can support the progress process of each SKPD so that it can contribute to regional progress.

The research results are further strengthened by the rules listed in Government Regulation Number 12 of 2019 concerning Regional Financial Management Article 20, which implicitly states that SKPDs are expected to be able to increase the effectiveness of regional expenditure management. Effective achievement in managing regional expenditures certainly can only be realized if the budget planning is carried out carefully. Therefore, each SKPD needs to be able to make budget plans to support regional expenditure management's effectiveness.

The results of this study are in line with previous research conducted by Nursela et al. (2022), Syahwilda & Damayanti (2022), and Arniwinita et al. (2019), which show results that budget planning has a significant effect on budget absorption. The results of this study reject research conducted by Safpremi et al. (2022) and Ulandari et al. (2021), which show that budget planning does not affect budget absorption.

The influence of human resource quality on budget absorption

The test results for the quality of human resources (X2) on budget absorption (Y) obtained $t_{\text{count}} = 0.495$ with a significance level of 0.622. Significance limit value = 0.050 and $t_{\text{table}} = 2.634$, it can be seen that $t_{\text{count}} 0.495 < t_{\text{table}} 2.634$ and significance limit value $0.050 < 0.622$ significance level. This means that the quality of human resources (X2) has no significant effect on budget absorption, so hypothesis 2 (H2) results are rejected. This means that here, the absorption of the budget will not be affected by the quality of human resources; this is because the absorption of the budget will remain following the previously planned portion so that whether the quality of human resources is good or not will not affect it. Budget absorption will proceed according to the timeline and amount agreed upon at the planning stage.

Stewardship theory also explains that people in a government can be trusted. In addition, the people in the SKPD are chosen people who have been selected through strict selection so that they will continue to carry out the budget that has been planned following what has been stated in the rules of each SKPD.

Previous research conducted by Nursela et al. (2022) and Syahwilda and Damayanti (2022) showed that the quality of resources affects budget absorption. The results of this study are inversely proportional to research conducted by Arniwinita et al. (2019), which shows that the quality of human resources does not affect budget absorption.

The results of this study align with research conducted by Arniwinita et al. (2019), which shows that the quality of human resources does not affect budget absorption. This research also rejects previous research conducted by Nursela et al. (2022) and Syahwilda and Damayanti (2022), which showed that resource quality influences budget absorption. Budget absorption will continue to run according to plans made, not based on the quality of human resources. However, in its implementation, human resources are also needed to manage and plan the budget for each SKPD.

The influence of budget execution on budget absorption

The test results for budget execution (X3) on budget absorption (Y) obtained $t_{\text{count}} = 1.234$ with a significance level of 0.221. The significance limit value = 0.050 and $t_{\text{table}} = 2.634$, so it can be seen that t_{count} is $1.234 < t_{\text{table}} 2.634$, and the significance limit value is $0.050 < \text{significance level } 0.221$. This means that budget implementation (X3) does not significantly affect budget absorption,

so the results of hypothesis test 3 (H3) are rejected. This shows that budget implementation will only follow what was planned at the planning stage, making this variable have little influence on budget absorption. However, budget execution is a factor that supports budget planning to run as expected.

This research implies that suggestions emerge that can be used as a reference for making improvements to budget implementation that can support the achievement of budget absorption by the initial planning made by each SKPD. Each SKPD must be able to implement this budget by budget planning. If budget implementation has been carried out by budget planning, it will impact the success of the SKPD in terms of budget absorption. Budget implementation is only a supporting factor in budget planning and not a factor that directly influences budget absorption. This is why implementing this budget does not influence budget absorption.

The results of this research align with previous research conducted by Arniwinata et al. (2019), which showed that budget implementation did not affect budget absorption. The results of this research also reject previous research conducted by Nursela et al. (2022) and Syahwildan and Damayanti (2022), showing that budget implementation significantly affects budget absorption.

Effect of Organizational Commitment on budget absorption

The test results for organizational commitment (X4) on budget absorption (Y) obtained $t_{count} = 1.737$ with a significance level of 0.086. Significance limit value = 0.050 and $t_{table} = 2.634$, it can be seen that $t_{count} 1.737 < t_{table} 2.634$ and significance limit value $0.050 < 0.086$ significance level. This means that organizational commitment (X3) has no significant effect on budget absorption, so hypothesis 4 (H4) results are rejected. This is because organizational commitment is a binding thing in the world of the State Civil Apparatus, forcing them to continue to run the budget according to the plans made. This shows that the organizational commitment variable is not the main factor influencing budget absorption in the Solok Municipal Work Unit but is only a supporting factor.

The results of this study align with the concept of stewardship theory based on philosophical assumptions about human nature, that humans can be trusted and responsible, and that humans are individuals with integrity. Public sector organizations aim to provide services to the public and be accountable to the public. Apart from that, organizational commitment in public sector organizations is forced and must be carried out by everyone.

This study's results differ from previous research conducted by Nursela et al. (2022) and Juliani & Sholihin (2014), showing that organizational commitment significantly affects budget absorption. This is because organizational commitment is only a supporting factor for other variables to influence budget absorption and is not the primary variable directly affecting budget absorption.

F-test Results

N	<i>f_{table}</i>	<i>f_{count}</i>	<i>Sig.</i>
100	2,48	15,147	0,000

Source: SPSS Output, 2023

The Effect of Budget Planning, Quality of Human Resources, Budget Execution, and Organizational Commitment on Budget Absorption

The results showed that the significance value of the research data was $0.000 < 0.05$. It is known that the F_{count} value is $15,147 > F_{table}$, which is 2.48. These results mean that budget planning, quality of human resources, budget implementation, and organizational commitment significantly affect budget absorption. Hypothesis 5 (H5) is declared accepted. These results support the first hypothesis, where budget planning is a variable that directly influences budget absorption and implementation; quality of human resources and organizational commitment support budget planning influencing budget absorption. This causes budget planning, quality of human resources, budget implementation, and organizational commitment to significantly influence budget absorption in the Solok City Regional Work Unit. The results of this research are in line with research conducted by Nursela et al. (2022), which shows that there is an influence of budget planning, quality of human resources, budget implementation, and organizational commitment on budget absorption simultaneously.

4. CONCLUSION

Based on the presentation of the results of statistical calculations and data analysis that has been carried out, it is concluded that budget planning influences budget absorption. In contrast, the quality of human resources, budget implementation, and organizational commitment are independent of budget absorption in the Solok City SKPD. Apart from that, there is a simultaneous influence of budget planning, quality of human resources, budget implementation, and organizational commitment on Solok City SKPD budget absorption. The results of this study can be used as material for consideration for the Municipal Government of Solok to increase the absorption of the SKPD budget further.

The limitation of this research is that it only looks at the factors that influence budget absorption quantitatively through distributing questionnaires. It is hoped that future researchers will be able to dig deeper into the study results by using a mixed method in subsequent studies.

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