

## THE INFLUENCE OF REGIONAL FINANCIAL ACCOUNTING SYSTEM QUALITY AND ORGANIZATIONAL CULTURE ON REGIONAL GOVERNMENT PERFORMANCE IN REJANG LEBONG DISTRICT

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Article	Abstract
<p>Article History</p> <p>Received : 12/03/2020 Reviewed : 25/09/2021 Accepted : 15/03/2023 Published : 20/03/2023</p> <hr/> <p>Volume : 24 No : 1 Month : March Year : 2023 Page : 210-226</p>	<p>This research was conducted to study the influence of the quality of regional financial accounting systems and organizational culture on regional government's performance in Rejang Lebong Regency. The type of this study was an associative and descriptive research. The research was conducted in the regional apparatus organization Rejang Lebong Regency. The variables used were the quality of regional financial accounting systems, organizational culture, and regional government's performance. The data used were primary data and secondary data. Data collection techniques used in this study were questionnaires and documentation. The data analysis methods used in this study were descriptive and inferensial statistic. Inferential statistical analysis consists of the classical assumption test, multiple regression tests, coefficient of determination, and the hypothesis test (t test) was computed by the Statistical Program for Special Science (SPSS). The results of the analysis showed there was a correlation between the quaulity of regional financial accounting systems and organizational culture on regional government's performance in Rejang Lebong Regency.</p> <p><b>Keywords: Quality of Regional Financial Accounting System, Organizational Culture, Government Performance.</b></p>

## 1. INTRODUCTION

Government performance is a form of evaluation of the principle of benefit and efficiency in the use of financial budgets in public sector organizations, after budget operations the next step is performance measurement to assess organizational and management achievements and accountability in producing good public services (Rachmat, 2010: 316). Measurement of local government performance includes 6 indicators namely, inputs, processes, outputs, outcomes, benefits, and impacts (Mahsun, 2013: 71). To produce relevant and reliable public sector financial reports, public sector financial accounting standards and public sector accounting systems are required. Public sector performance measurement system is a system that aims to help public managers assess the achievement of a strategy through financial and non-financial measurement tools. Public sector performance measurement is intended to facilitate the realization of public accountability (Mardiasmo, 2018: 175).

The quality of the accounting information system is the integration of all elements and sub-elements involved in forming an accounting information system to produce quality information (Azhar, 2013: 14). Measurement of the quality of the regional financial accounting information system includes integration, ease of use, reliability, ease of access, flexibility (Yuhanis, 2019: 30). Another factor that influences local government performance is organizational culture. According to Edy (2010: 2) organizational culture can be defined as a system of values, beliefs, assumptions, or norms that have long been in force, agreed upon and followed by members. an organization as a guideline of behavior and solving organizational problems.

According to Stephen P. Robbins (2003: 525) in Wibowo (2016: 33) the measurement of organizational culture includes, innovation and risk taking, attention to details, orientation to benefits /outcome, orientation to people, orientation to the team, aggressiveness, stability. An organization is usually formed to achieve a certain goal through the performance of all human resources in the organization. However, the performance of human resources is largely determined by the internal and external environmental conditions of the organization, including organizational culture. Therefore, the ability to create an organization with a culture capable of encouraging performance is a necessity (Wibowo, 2016: 247).

In fact, the phenomenon that occurred in Rejang Lebong Regency was disclosed by Herdi (2019), the Ombudsman Representative of Bengkulu Province conducted a survey of compliance with 2019 public service standards. The result was there were 2 regions with the red zone predicate or not yet complying with public service standards mandated by Law Number 25 Year 2009 concerning Public Service. The two regions are the Rejang Lebong Regency Government with the lowest score of 45.41, followed by the Seluma Regency Government with a score of 46.92. Two regions with the title of red zone, meaning that public services in the regency and city administrations in that area are very bad.

The phenomenon that occurred in Rejang Lebong Regency related to the low quality of the regional financial accounting system was revealed by Indramawan (2019), allegations of forging the signatures of 10 Bengkulu City Satpol PP employees, to disburse security funds for the 2019 election, are continuing to be investigated by the Bengkulu Police. The signatures listed in the file are different from the original signatures of the 10 employees who are supposed to receive election security funds. Even though the funds were disbursed, 10 Satpol PP employees did not receive them. The signature was not the signature of the complainant, there was someone who signed it himself to disburse the funds to the treasurer.

Phenomena related to organizational culture were revealed by Napitupulu (2018), cases of extortion (*pungli*) against State Civil Apparatus (ASN) in the Rejang Lebong Regency Government, Bengkulu Province continue to be explored. Losses due to extortion are estimated to reach IDR 1.2 billion. The Rejang Lebong Police Saber Extortion Team has named two suspects. The two are 'SA' who is the Head of the Regional Financial Management Agency (BPKD) of Rejang Lebong Regency and 'RP' who serves as routine treasurer at the Secretariat of the Rejang Lebong Regency Government. Extortion was carried out against a number of Regional Apparatus Organizations (OPD) in Rejang Lebong Regency. The evidence that was secured during the hand-catching operation was in the form of money worth IDR 12 million.

The formulation of the problem in this study is how much influence the quality of the regional financial accounting system has on the performance of the

local government of Rejang Lebong Regency? and how much influence does organizational culture have on the performance of the local government of Rejang Lebong Regency?. This study aims to determine the influence of the quality of the regional financial accounting system on the performance of the local government of Rejang Lebong Regency and the magnitude of the influence of organizational culture on the performance of the local government of Rejang Lebong Regency.

## **2. LITERATURE REVIEW**

### **Quality System Accountancy Finance Area**

The regional government accounting system is a series of procedures starting from the process of data collection, recording, summarizing, to financial reporting, in the context of accountability for the implementation of the Regional Revenue and Expenditure Budget (APBD) which can be done manually using a computer application (Deddi, 2010: 201). The regional government accounting system includes a series of processes or procedures, both manually and computerized, starting from recording, classifying, and summarizing financial transactions and or events as well as financial reporting in the context of accountability related to budget execution with local government spending (Indra, 2011: 98).

The local government accounting system is a collection of internal subsystems, each of which contains stages, procedures, tools, and regulations that must be followed in order to collect and record financial data, then process the data into various financial reports for external and internal local government parties. (Mahmudi, 2019: 19).

Based on several definitions according to experts, a conclusion can be drawn that the regional financial accountability system is the process of identifying, measuring, recording, and reporting economic (financial) transactions, in the context of accountability for the implementation of the Revenue and Expenditure Budget Regional Budget (APBD) Which is used as information in the economic framework of decision making, what is needed by outsiders of local government entities, which can be done manually or using a computer application (Deddy, 2010: 201; Indra, 2010: 98; & Mahmudi, 2019: 19).

The quality of accounting information systems combines technical efficiency with sensitivity to organizational and human needs, leading to higher decision making and work productivity (Loudon and Loudon, 2012: 548). A quality accounting information system is the integration of all related elements and sub-elements in the form of an accounting information system to produce quality information (Azar, 2013: 14). A successful/effective/quality accounting information system is an accounting information system that allows producing quality accounting information according to the wishes of the user (Yuhanis, 2019:26).

Based on some of the definitions above, it can be concluded that a quality accounting information system is a characteristic of an owned accounting system and can produce quality accounting information according to the wishes of users (Loudon and Loudon, 2012: 548; Azhar, 2013: 14; & Yuhanis, 2019: 26).

Measurement of the quality of the regional financial accounting system according to Yuhanis (2019:30), so that it can be concluded that the quality indicators of the regional financial accounting system used in this study are: reliability, convenience to be accessed, user convenience, availability, and timeliness.

### **Culture Organization**

Organizational culture can be defined as a system of values, beliefs, assumptions, or norms that have long been in force, agreed upon and adhered to by members of an organization as a guideline for behavior and solving organizational problems (Eddy, 2010 : 2). Organizational culture is a habit that has been going on for a long time and is used and applied in work life activities as one of the drivers to improve the quality of work of employees and company leaders (Irham, 2013: 114).

Organizational culture is a form of belief, basic assumptions, values, behavioral norms, ideology, attitudes, habits, and expectations by the organization which are represented through the rules of behavior and actions of members of the organization (Sr, 2014: 101). Organizational culture is one of the assets or sources of organizational strength that makes a dynamic organization with unique physical (observables) or non-physical (unobservable) characteristics that contain assumptions, values, norms, commitments, and beliefs, useful for encouraging,

increasing efficiency and effectiveness public or private organizations (Kaerul, 2015: 101).

Organizational culture is an organization based on a philosophy that contains shared beliefs, norms, and values which are the core characteristics of how to do things in the organization. Beliefs, norms, and values guide all human resources in the organization in carrying out performance (Wibowo, 2016: 16).

Based on several definitions according to experts, it can be concluded that organizational culture is a system of values, beliefs, assumptions, or norms that have been going on for a long time and apply and are applied in life activities through rules of behavior and actions of useful members of the organization. To encourage and increase the efficiency and effectiveness of public or private organizations in carrying out performance (Eddy, 2010: 2; Irham, 2014: 114; Sri, 2014: 101; Khaerul, 2015: 101; & Wibowo, 2016: 16).

### **Measurement Culture Organization**

Measurement culture organization according to Edy (2010: 26-27), Kholilah , et al (2015: 27), and Wibowo (2016: 33) then indicator culture organization used in study, there are innovation and taking risk ( *innovations and risk taking* ), orientation on person (*people orientation*), orientation to the team (*team orientation*), orientation to the result (*outcome orientation*), attention on matter details (*attention to details*), and stability (*stability*).

### **Performance Government Area**

Performance is a result of work that can be achieved by a person or group of people in an organization, in accordance with the authority and not enough to answer each other, in order to achieve the goals of the organization concerned legally, not breaking the law and in accordance with morals and ethics (Mahmudi, 2010: 12). Government performance is a form of evaluation of the principles of benefits and efficiency in the use of financial budgets in public sector organizations, after the next budget operational step is performance measurement to evaluate the performance and accountability of organizations and management in producing good public services (Rachmat, 2010: 316). Performance is the output or result of an activity or program that will or has been achieved in connection with the use of the budget with a measurable

quantity and quality (Indra, 2011: 256). Performance is a description of the level of achievement of the implementation of an activity or program/policy in realizing the goals, objectives, mission and vision set forth by the organization in the strategic planning of an organization (Windu, 2018: 45).

Based on several definitions according to experts, it can be concluded that government performance is a picture of the level of achievement of the implementation of an activity / program / policy that uses budget finance in the public organization sector, after the next operational budget step is performance measurement to assess performance. And organizational accountability with the aim of achieving the goals, objectives, mission and vision of the organization (Mahmudi, 2010: 12; Rachmat, 2010: 316; Indra, 2011: 526; & Windhu, 2018: 107).

### **Local Government Performance Measurement.**

Measurement of local government performance according to Deddi (2010:85), Moehriono (2012:115-116), and Mahsun (2013:71) above, the indicators used in this study are input indicators (input), process indicators (process), indicators output, outcome indicators, benefits indicators, impact indicators .

### **Framework**

#### **Influence Quality System Accountancy Finance Area To Performance Government Area**

According to Government Regulation Number 12 of 2019 concerning Regional Financial Management, the Regional Apparatus Organization (OPD) is expected to be able to create a regional financial management system that in accordance with the conditions and needs of the region while complying with higher laws and regulations and reviewing the system continuously by the aim of realizing effective, efficient and transparent regional financial management. Through regional financial reports, the public can see how far the performance of the local government has been.

According to Mardiasmo (2018: 175) to produce relevant and reliable public sector financial reports, public financial sector accounting standards and a public sector accounting system are needed. Public sector performance measurement system is a system that aims to help public managers evaluate the achievement of a strategy through financial and non-financial measurement tools. Public sector performance measurement

is intended to facilitate the realization of public accountability.

A study similar to this research was conducted by Yuliana (2015), the results showed that good governance and regional financial accounting systems have a significant effect on local government performance, while regional financial management has no significant effect on local government performance. Research conducted by Eva (2017), shows that the financial accounting system and organizational commitment have a significant effect on SKPD performance in the Tebo Regency Government, while information technology has no significant effect on SKPD performance in the Tebo Regency Government.

The study conducted by Vivid (2017) shows that the regional financial accounting system has a significant effect on regional government performance, regional financial management has a significant effect on regional government performance and good governance has a significant effect on regional government performance.

Research conducted by Diana et al, (2017) shows that the accounting system has a significant effect on local government performance, regional financial management has a significant effect on the performance of the Kotamobagu government, and the field of internal control has no significant effect on the performance of the Kotamobagu government. Research conducted by Stefani (2019) shows that regional financial management has no significant effect on local government performance, while the regional financial accounting system has a significant effect on local government performance.

### **Influence Culture Organization To Performance Government Area**

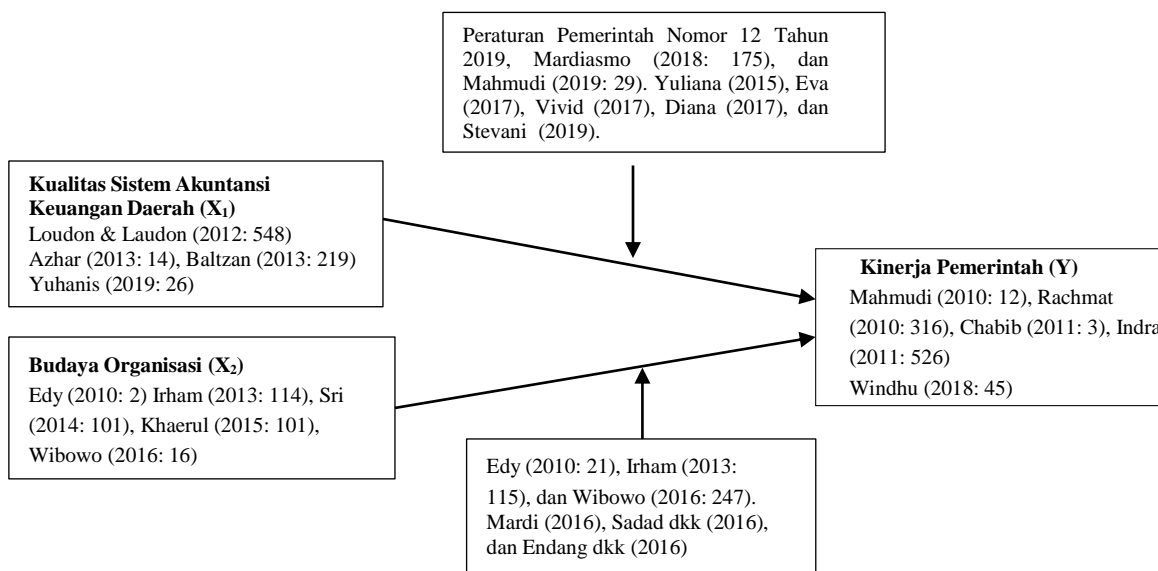
According to Eddie (2010: 21) organizational culture provides conceptual content or standards for making decisions about what to do and how to implement it. Conceptual design emerges in a socially oriented interaction process especially in problem solving, which from time to time determines the culture it creates which is transferred from generation to generation on an ongoing basis. So, an organizational culture that is truly managed as a management tool will influence and be a motivator for employees to behave positively, dedicatedly, and productively. Cultural values that are not visible, but are the driving force of behavior to produce effective performance.



According to Wibowo (2016: 247) an organization is usually formed to achieve a certain goal through the performance of all human resources in the organization. However, the performance of Human Resources is determined by the internal and external environmental conditions of the external organization, including the organizational culture. Therefore, the ability to create an organization with a culture capable of driving performance is a necessity.

This type of research was conducted by Mardi (2016). The results showed that work discipline and organizational culture had a significant effect on the performance of the employees of the Jombang Regency DPRD Secretariat. Research conducted by Sadad et al, (2016) shows that organizational culture and government accounting standards have a significant effect on organizational performance in the regional government of Sumbawa Regency, while leadership style and accounting information systems have no significant effect on organizational performance in government at Sumbawa regency.

Research conducted by Endang et al, (2016) shows that organizational culture, locus of control, work stress significantly influence the performance of regional apparatus, and job satisfaction variables mediate the influence of organizational culture, locus of control, work stress on apparatus performance, government area .



**Figure 1. Framework**

Source : Author , 2020.

## Hypothesis

Based on the frame of mind, the hypothesis can be drawn as follows:

H 1: The quality of the regional financial accounting system influences the performance of the regional government of Rejang Lebong Regency.

H 2: Organizational culture influences the performance of local government in Rejang Lebong Regency.

## 3. RESEARCH METHOD

The type of research used is associative and descriptive research. The research location was carried out at the Regional Apparatus Organization (OPD) of Rejang Lebong Regency, Bengkulu Province. In this study the authors distributed questionnaires to 28 OPDs in Rejang Lebong District. The data analysis technique was carried out using multiple linear regression analysis with the help of SPSS software, with a significance level of  $\alpha = 5\%$ , before carrying out multiple linear regression analysis, validity tests, reliability tests and statistical descriptive analysis tests were carried out. Then after the regression test will be carried out to test the hypothesis (t test).

## 4. RESULTS AND DISCUSSION

### Validity test

Validity test was carried out to determine the extent to which the questionnaire questions that have been prepared can represent the research variables. A word concept can represent a variable if the r count of the statement is greater than the r table sign. This validity test is carried out using SPSS, each statement is considered valid.

### Reliability test

**Table 1**  
**Reliability Test**

Variable	Cronbach's Alpha Items	Cronbach's Alpha	Information
X <sub>1</sub>	0.871	0.6	Reliable
X <sub>2</sub>	0.847	0.6	Reliable
Y	0.899	0.6	Reliable

Source : Processing Data, 2020.

The results of data reliability testing for the variable quality of regional financial accounting systems (X1), organizational culture (X2) and local government performance variables (Y) are stated to be reliable because they have a Cronchbach's Alpha of more than 0.6.

### Statistical Descriptive Analysis

**Table 2**

Statistics Descriptive Analysis							
	N	Minimum	Maximum	Sum	Means	Std. Deviation	Variances
X1	28	47	69	4559	56.99	5,266	27,734
X2	28	61	90	6036	75.45	6,523	42,554
Y	28	51	77	5094	63,68	6,786	46,045
Valid N (listwise)	28						

Source : Processing Data, 2020.

Based on Table 2, the variable quality of the regional financial accounting system (X1) is included in the low criteria with an average value (mean) of 56.99. Organizational culture variable (X2) is included in the "adequate" criterion with an average value (mean) of 75.45. Local government performance variable (Y) is included in the "high" criteria with an average value (mean) of 63.68.

### Multiple Regression Analysis

**Table 3**

#### Multiple Regression Analysis

##### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	std. Error	Betas	Q	Sig.	tolerance	VIF
1	(Constant)	4,271	6,754		,632	,529		
	X1	,616	,132	,478	4,665	,000	,607	1,649
	X2	,322	,107	,310	3.025	,003	,607	1,649

a. dependent Variables: Y

Source : Processing Data, 2020.

The results of multiple linear regression in measuring the influence of the quality of the regional financial accounting system (X1) and organizational culture (X2) on local government performance (Y) can be described by the multiple regression equation

as follows:

$$Y = 4.271 + 0.616 X_1 + 0.322 X_2 + e$$

A constant of 4.271 with a positive parameter indicates that if there is no local financial accounting system quality and organizational culture, local government performance can still be maintained.

### Coefficient Determination Test

**Table 4**  
**Coefficient Determination Test**  
**Model Summary<sup>b</sup>**

Model	R	R Square	adjusted R Square	std. Error of the Estimates	Durbin-Watson
1	,672 <sup>a</sup>	,452	,445	5,056	1,498
2	,610 <sup>a</sup>	,372	,364	5,413	1,247

a. Predictors: (Constant), X1, X2

b. Dependent Variables: Y

Source : Processing Data, 2020.

Based on Table 4, the value of Adjust R Square model 1 is 0.445 or 44.5%. this shows the influence of the quality variable of the regional financial accounting system (X1) on local government performance (Y) of 0.445 or 44.5% and the rest is influenced by other variables. Meanwhile, the value of Adjust R Square model 2 is 0.364 or 36.4%. this shows the effect of organizational culture variable (X2) on local government performance (Y) of 0.364 or 36.4% and the rest is influenced by other variables.

### Hypothesis Test

The regional financial accounting quality system variable with t count value of 4.665, namely (t count > t table, namely 4.665 > 1.99125) with a significantly smaller sign than the specified significant level, namely 0.000 < 0.05, then Ho 1 is rejected and Ha 1 is accepted . This means that the variable quality of the regional financial accounting system influences the performance of local governments. The influence of the quality of the regional financial accounting system on this study is indicated by the coefficient value in the table, which is 0.616. Organizational culture variable

where  $t_{count} > t_{table}$ , namely  $3.025 > 1.99125$  with a significantly smaller sign than the specified significance level, namely  $0.003 < 0.05$ , then  $H_0$  is rejected and  $H_a$  is accepted. This means that organizational culture variables affect the performance of local government. The influence of organizational culture on this study is indicated by the coefficient value in the table, which is 0.322.

### **The Influence of the Quality of Regional Financial Accounting Systems on Regional Government Performance**

The results of the analysis and testing of the hypotheses that have been carried out show that the quality of the regional financial accounting system influences the performance of local government. Based on the results of research conducted at the Regional Apparatus Organization (OPD) of Rejang Lebong Regency, it can be concluded that overall the quality system of financial accounting for the regional OPD of Rejang Lebong Regency is included in the "good" category. This can be seen from the responses of respondents about the quality of the regional financial accounting system which consists of several indicators. From the results of respondents' responses regarding the quality of the regional financial accounting system, the indicators of reliability, ease of access, ease of use, availability, and timeliness have an effect on the performance of regional government.

The results of this study support the theory according to Mardiasmo (2018: 175) to produce relevant and reliable public sector financial reports, public financial sector accounting standards and a public sector accounting system are needed. Public sector performance measurement system is a system that aims to help public managers evaluate the achievement of a strategy through financial and non-financial measurement tools. Public sector performance measurement is intended to facilitate the realization of public accountability. In accordance with Government Regulation Number 12 of 2019 concerning Regional Financial Management, OPD is expected to be able to create a regional financial management system that is in accordance with regional conditions and needs while complying with higher laws and regulations and continuously reviewing the system with the aim of making it effective, efficient and transparent regional financial management. Through financial reports, the public can see how far the performance of local governments has been.

The results of this study are in line with research conducted by Yuliana (2015) which states that the regional financial accounting system has a significant effect on the performance of local government. The results of this study are also in line with research conducted by Eva (2017) which states that the financial accounting system has a significant effect on SKPD performance within the Tebo Regency government. The results of this study are also in line with research conducted by Vivid (2017) which shows that the regional financial accounting system has a significant effect on the performance of local government. The results of subsequent research are also in line with research conducted by Diana et al (2017) showing that the accounting system has a significant effect on the performance of the Kotamobagu local government. Research conducted by Stevani (2019) shows that the regional financial accounting system has a significant effect on local government performance.

### **The Influence of Organizational Culture on Local Government Performance.**

The results of the analysis and testing of the hypotheses that have been carried out show that organizational culture influences the performance of local government. Based on the results of research conducted at the Regional Apparatus Organization (OPD) of Rejang Lebong Regency, it can be concluded that overall cultural organizations in the OPD of Rejang Lebong Regency are included in the "good" category. This can be seen from the responses of respondents about the organizational culture it contains from several indicators. From the results of respondents' responses about organizational culture which are indicators of innovation and risk taking, orientation to the person (people orientation), orientation to the team (team orientation), orientation to results (outcome orientation), attention to details (attention to details), and stability affects the performance of local government.

This study is supported by the theory according to Eddie (2010: 21) that organizational culture provides standard conceptual content for making decisions about what to do and how to implement it. Conceptual design appears in a process of socially oriented interaction, especially on the problem of division, which from time to time regulates the culture it creates which is passed on from generation to generation on an ongoing basis. So, an organizational culture that is truly managed as a management tool will influence and be a driving force for employees to behave positively, dedicatedly,

and productively, cultural values that are not only visible, but are the forces that drive behavior to produce effective performance. According to Wibowo (2016: 247) an organization is usually formed to achieve a certain goal through the performance of all human resources in the organization. However, the performance of human resources is largely determined by the internal and external environmental conditions of the external organization, including the organizational culture. Therefore, the ability to create an organization with a capable culture to drive performance is a necessity.

The results of this study in line with research conducted by Mardi (2016) which states that organizational culture has a significant effect on the performance of employees of the Jombang Regency DPRD Secretariat. The results of this study are also in line with research conducted by Sadad et al, (2016) which states that organizational culture has a significant effect on organizational performance in the local government of Sumbawa Regency. The results of this study are also in line with research conducted by Endang et al, (2016) which states that organizational culture has a significant effect on the performance of local government officials.

## **5. CONCLUSION**

### **Conclusion**

Based on the results of the discussion that has been done, the writer can conclude that the quality of the regional financial accounting system influences the performance of the local government of Rejang Lebong Regency and organizational culture influences the performance of the local government of Rejang Lebong Regency.

### **Suggestions**

Suggestions for the Regional Government of Rejang Lebong Regency. The quality of regional financial accounting systems and organizational culture influences the performance of local government. Therefore, it is suggested to the local government of Rejang Lebong Regency to always improve the quality of the regional financial accounting system by using information disclosure methods that are accountable to the public and implementing an organizational culture that complies with laws and regulations and government policies so as to improve local government performance. Suggestions for further study, further studies are expected to be able to add to and expand on various other variables, such as the government's internal control quality

system which may influence the performance of local governments.

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