

The Influence of Government Internal Control System (Spip) on Accountability of Performance at The Government Inspectorate Cimahi City

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Abstract

This research was conducted to answer the existing problem, namely how much influence the government's internal control system has on the accountability of agency performance at the Cimahi City Inspectorate. The research method used is a quantitative method based on the level of associative explanation of causality. How to collect data using saturated sampling technique of 32 respondents. The research instrument is in the form of a questionnaire containing statements distributed to respondents using the Likert scale method using the theory of Sugiono (2015). Based on the data calculation of respondents' responses to Internal Control, the responses are in good criteria (70%), responses to Performance Accountability are also in good criteria (69%). The results of the calculation of correlation analysis, there is a large influence with a value of 0.6 between variables X and Y variables. Determination analysis shows that 32% of Performance Accountability is determined by Internal Control factors, the rest is determined by other factors not examined. The results of the correlation coefficient test state that H₀ is rejected, and H_a is accepted. Thus, it can be concluded that there is an influence of Internal Control on Performance Accountability in the Cimahi City Inspectorate.

Keywords: government internal control system, performance accountability

Introduction

Based on the results of the examination of the Supreme Audit Agency (BPK) RI findings by SPIPLHP 2017-2020 which is the value of government agency performance accountability (AKIP)

The Cimahi City Government in 2019 won a score of 60.00 (*sixty point zero zero*) or included in category B, this value may be included in the low category when compared with other district/city governments in West Java.

In the report on the results of the BPK RI examination, in this case the City of

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Cimahi has data on:SPIP's findings are as follows:

Table 1. *Findings of SPIP LHP BPK RI*

No	Year of examination	total
1	2017	11
2	2018	15
3	2019	12
4	2020	11

Source: Cimahi City Inspectorate IHPS Temporary I Year 2020 strengthening SPIP and the operation of the Cimahi City Inspectorate as an internal supervisory apparatus government.

This research is intended to analyze the government's internal system and to know the accountability of performance at the Cimahi City Inspectorate. As for the goal this research is:

1. To know and analyze more clearly about the Internal Control System Government (SPIP) at the Cimahi City Inspectorate.
2. To know and analyze more clearly about Performance Accountability in Cimahi City Inspectorate.
3. To find out the magnitude of the influence of the Government Internal Control System (SPIP) on Performance Accountability at the Cimahi City Inspectorate. So there is a need research so that the results of the research become input to the City government Cimahi.

Literature Review and Research Framework

After browsing the scientific works related to the title of the research above, has not been found that is relevant to the journal that we carry out, therefore it is necessary conducted an in-depth study related to the title of this research so that it will clearer information is obtained about EFFECT OF CONTROL SYSTEM

Internal Government (Spip) On Performance Accountability in Cimahi Government Inspectorate.

Literature Review

Control System

Internal control is something that is needed in the institution, not excluded in government agencies or government-owned enterprises so that everything that is done can go well and not happen unreasonable things.

The definition of internal control according to Hery (2013: 90), namely Controlling internal management is a set of policies and procedures to protect institutional assets from all forms of abuse, ensure the availability of accounting information accurate institutions, as well as ensuring that all legal provisions (regulations) or laws and management policies have been complied with or enforced as appropriate by all employees of the institution

Accountability Theory

In this study, the accountability theory that is used as the theoretical basis is the theory of from Setiyono (2014: 181), Accountability is a concept that has several meanings.

This terminology is often used with several concepts such as *answerability*, *responsibility*, *liability* and other terminology related to "the expectation of" *account-giving*" (the expectation of the mandate giver with the executor of the mandate). Therefore,

Accountability includes the behavioral expectations or assumptions of the relationship between the giver and mandate recipient.

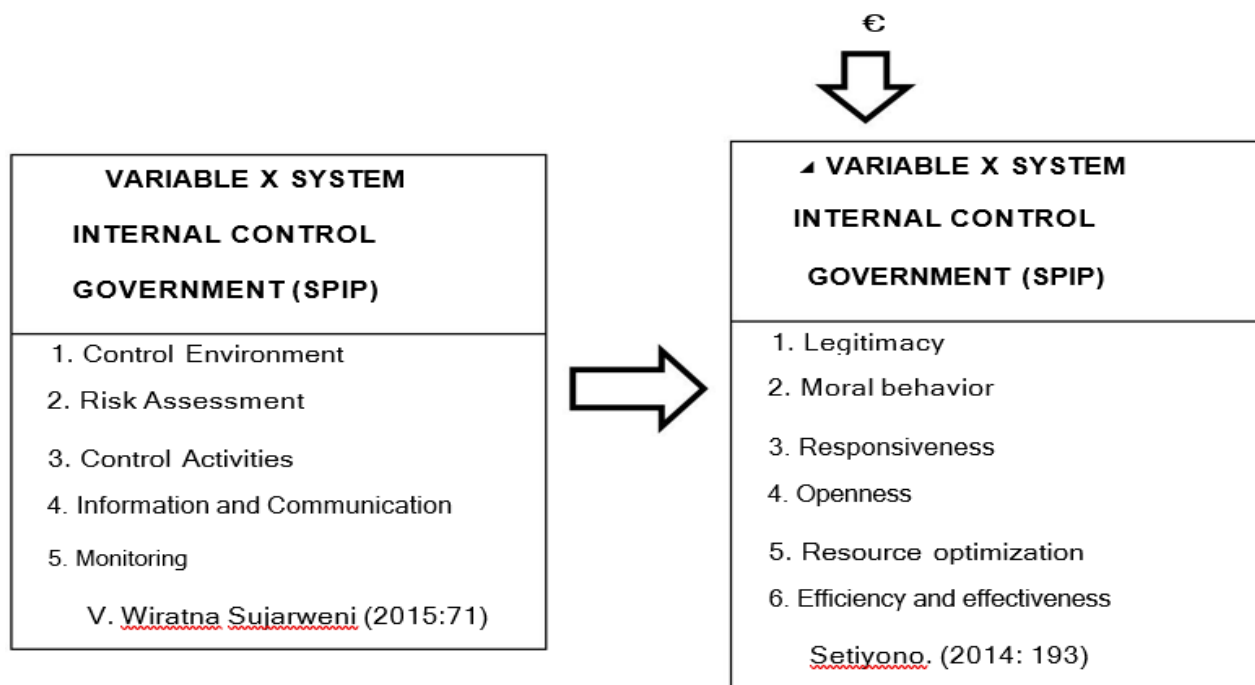
Performance Theory

The theory used in this study was put forward by Suyadi Prawirosentono (2011: 2) defines: Performance as performance, namely the result of work that can be achieved by a person or group of people in an organization, according to with their respective authorities and responsibilities, in an effort to achieve the objectives of the organization concerned legally, do not violate the law and in accordance with the morals and ethics.

Research Framework

Internal Control System Components According to V. Wiratna Sujarweni (2015:71) the internal control system has 5 main components including Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring. While the media in conveying bureaucratic accountability Haylar in

Setiyono (2012:177), states Legitimacy and employment contracts, Moral behavior, Responsiveness, Openness, Optimization of resources, Efficiency and effectiveness.



Variable X System Internal Control Government (Spip)

1. Control Environment
2. Risk Assessment
3. Control Activities
4. Information and Communication
5. Monitoring

V. Wiratna Sujarweni (2015:71)

Variable X System Internal Control Government (Spip)

1. Legitimacy
2. Moral behavior
3. Responsiveness
4. Openness
5. Resource optimization
6. Efficiency and effectiveness

Setiyono. (2014: 193) Description ϵ = (*epsilon*) variables that influence performance, were not studied in this study.

Hypothesis

Based on this theory, the researcher tries to make a research hypothesis that there are Effect of Government Internal Control System (SPIP) on Performance Accountability at the Cimahi City Inspectorate.

The hypothesis in statistical form is as follows:

H_0 : H_1 : There is an influence of the Government Internal Control System (SIP) on Performance Accountability at the Cimahi City Inspectorate : H_0 : No Influence of Government Internal Control System (SPIP) on Performance Accountability at the Cimahi City Inspectorate.

Research Method

This type of research is descriptive and *explanatory survey*, which is a type of research that takes a sample from a population and uses a questionnaire as a data collection tool. In this study, data and information were collected from respondents using a questionnaire. After the data is obtained then the results will be described descriptively and at the end of the study it will be analyzed to test the hypothesis proposed at the beginning of this study.

Research object, population and sample

The object of this research is the Government's Internal Control System as a independent variable (X) and performance accountability as the dependent variable (Y). This study aims to determine the effect of variable X on variable y.

The population used in this study is government officials

The Cimahi City Inspectorate, totaling 32 people. The sampling technique the researcher used in this study was a non-probability sampling technique based on saturated sampling technique. Non-probability sampling according to Sugiono, (2013: 95) is "a sampling technique that does not provide opportunities or equal opportunity for each element or member of the population to be selected as sample" and saturated sampling according to Ridwan (2009:64) are "determination techniques" sample if all members of the population are sampled, this is done if the number the population is relatively small, less than 30, or the research wants to make generalizations with a very small error. According to the theory of the expert, the researcher determine the sample used in this study, namely the entire population or the entire government apparatus of the Cimahi City Inspectorate, totaling 32 people.

The research was conducted at the Cimahi City Inspectorate Office. Research at this location attracts researchers because of the value of government agency performance accountability (AKIP) The Cimahi City Government in 2019 won a score of 60.00 (*sixty point zero* .). zero) or in category B, this value is included in the low category if compared to other district or city governments in the province of West Java.

Characteristics of respondents at the locus of this study are very varied seen based on position, educational background, respondent's age, years of service and educators are seen in the table below:

Table 3.1. *Population List of Employees and Positions of the Cimahi City Inspectorate*

No.	Part	Amount	Percentage
1.	Inspector 2.	1 person	3.1%
	Secretary 3.	1 person	3.1%
	Assistant Region I Inspector 4. Assistant	1 person	3.1%
	Region II Inspector 5. Assistant Region	1 person	3.1%
	III Inspector 6. Middle Auditor 7. Junior	1 person	3.1%
	Auditor 8. First Auditor 9. Secretariat	6 person	18.8%
		6 person	18.8%
		5 person	15.6%
		10 person	31.3%
	Amount	32 person	100%

Source: Cimahi City Inspectorate 2020

Table 3.2. *Characteristics of Respondents Based on Rank/Class Background*

No	Rank/Class	Amount	Percentage
1	IVa	4	12.3%
2	IVb	5	15.6%
3	IVc	1	3.1%
4	IIIa	4	12.3%
5	IIIb	4	12.3%
6	IIIc	3	9.4%
7	IIId	7	21.9%
8	IIc	2	6.3%
9	IIId		6.3%
	Amount	232	100%

Table 3.3. *Characteristics of Respondents Based on Educational Background*

No	Educational background	Amount	Percentage
1	Strata-2	11	2.2%
2	Strata-1	16	54.3%
3	Diploma-III	2	13%
4	High School Equivalent	3	17.4%
	Amount	32	100%

Table 3.4. *Characteristics of Respondents Based on Age*

No	Age	Amount	Percentage
1	Less than 35 years	4	12.5%
2	35 - 51 years	17	53.1%
3	Over 51 years old	11	34.4%
	Amount	32	100%

Table 3.5. Characteristics of Respondents Based on Working Period

No	Years of service	Amount	Percentage
12	- 10 years	210	15.6%
- 35	years	527	84.4%
Amount		32	100%

Operational Variables

The operational definition of a variable is "defining a variable in such a way" to obtain the smallest tool for collecting data, a tool that. At the very least, this is a research question or statement.

Table 3.1. Operational Variable X

Variable	Dimension	Indicator	Scale
Government Internal Control System V. Wiratna, Sujanweni (2015:71)	1. Legacy	a. Management commitment to integrity and ethical values.	1
		b. In the institution, ethics must always be instilled in work	2
		c. The operational style philosophy used by management, that management will enforce the rules. Violators will be subject to strict sanctions.	3
		d. Organizational Structure in order to organize management properly	4
	2. Risk Assessment	a. Strategic risk, working with tools, for example with computers	5
		b. Financial risk, facing financial loss. Caused by money lost, wasted, or stolen.	6
	3. Control Activities	c. Information risk, resulting in irrelevant information resulting in miscommunication	7
		a. Granting authorization for transactions and activities in carrying out management in order to achieve the expected goals	8
		b. Authorization by affixing a signature as a form of approval from superiors. So that all activities in management run smoothly	9
		c. The division of tasks and responsibilities must be carried out wholeheartedly	10
d. The division of tasks and responsibilities based on the organizational structure that has been created by the institution		11	
e. Good design and use of documents and records.		12	
f. Documents should be easy to use by employees, documents made with quality materials so that they last a long time if stored.		13	
g. Adequate protection of property and institutional records		14	
h. This performance check can be done by one of the steps of carrying out reconciliation by means of stock taking so that it gets a sum		15	
4. Information and communication		a. Through information and communication transactions are initiated.	16
		b. Through information and communication data is recorded into a form that is ready to be entered into a computer system.	17
		c. Through information and communication data files are read, organized, and their contents are updated.	18
		d. Through information and communication, data is processed to become information and information is processed again into more useful information for decision makers	19
		e. Through good information and communication information is carried out.	20
		f. Through information and communication the transaction is successful.	21
5. Monitoring	a. Effective supervision, i.e. upper management can supervise the management and employees below it.	22	
	b. Responsibility accounting applies an accounting system that can be used to assess the performance of each manager, each department, and each process run by the institution.	23	
	c. Internal audit, namely auditing carried out by auditors within the institution	24	

Table 3.2 *Operational Variable Y*

Variable	Dimension	Indicator	Scale
Performance Accountability (Y) Selju000. (2014: 193)	1. Legacy	a. Constitution	1
		b. Power of attorney	2
		c. Letter of appointment	3
		d. Employment contract	4
	2. Moral Behavior	1. Social Values	5
		2. Consent About Justice	6
		3. Public Interest	7
		4. Professional Code of Ethics	8
		5. Education	9
		6. Education and Training	10
	3. Responsivity	1. Public Involvement in Consultation	11
		2. Debate	12
		3. General Meeting	13
		4. Freedom of Opinion	14
	4. Openness	1. Providing Information Services to the Community	15
		2. Providing Information Services to Legislative Investigations 3. Providing Information Services to the Freedom of the Press 4. Providing Information Services by Deliberative Hearings 5. Providing Information Services on the Annual Report.	16
			17
			18
			19
	5. Resource Optimization	1. Budget	20
		2. Financial Procedure	21
		3. BPK Checks and Others	22
		4. Planning System	23
	6. Efficiency And Effectiveness	1. Standardization of performance and public services	24
		2. Information system	25
		3. Program instructions	26
		4. Public Rating	27
		5. Personal Performance Standard	28
		6. Institutional Performance Standards	29

Data collection technique

Sources of data used in this study are primary and secondary data, Primary data in this study were obtained from the results of field research (field research). which is carried out in the following ways:

a. Interview (*interview*)

Efforts to collect data by direct communication to the elements leadership and staff at the Cimahi City Inspectorate.

b. Questionnaire (*questionnaire*)

Government Internal Control System assessment form which carried out by the Cimahi City Inspectorate to measure how much the influence of the Government's Internal Control System on Accountability Performance. Data collection techniques are carried out by providing questions to respondents. Types of questions used in Questionnaires are closed and structured questions, namely System material Government Internal Control and Performance Accountability.

a. Observation

Efforts to collect data about company activities and results sales achieved by the salesperson in a given period of time.

Secondary data in this study were obtained from the results of library research (Library Research) by collecting information related to theories or concepts by researching, reviewing, and reviewing relevant literature has something to do with the problem and the variables studied, namely the Control System Government Internals and Performance Accountability.

Data analysis technique

The research method used in this research is the research method descriptive and explanatory *survey*, which is a type of research that takes samples from a population and using a questionnaire as a data collection tool.

In this study, data and information were collected from respondents by using questionnaire. After the data is obtained, the results will be presented descriptively and at the end of the study it will be analyzed to test the hypothesis proposed in the beginning of this research. Researchers process data using Microsoft program applications Excel 2010.

Data collection is done by using a questionnaire. Data processing techniques The questionnaire in this research is to give a weighting for each answer respondents using a Likert scale. Alternative answers to the questionnaire using scale likert:

No	Alternative Answer	Score
1	Very good	5
2	Well	4
3	Pretty good	3
4	Not good	2
5	Not very good	1

source: sugiono (2013)

For each question item/statement in the questionnaire, respondents are asked to choose one answer by putting a check mark in the column that has been available, the answer choices are adjusted according to the respondent's perception of the situation, the situation and condition of what he felt and experienced from the two research variables the.

Result And Discussion

Company and / or Respondent Profile

The object of research or locus in this study is the Cimahi City Inspectorate, occupy their own building which is located at Jln. Islamic Boarding School, Cibabat Village, North Cimahi District, Cimahi City, West Java 40513, the location of the Cimahi City Inspectorate adjacent to the TTUC Polytechnic of Cimahi City. The Cimahi City Inspectorate is a one of the regional apparatuses in the Cimahi City Government as a supervisor and regional supervisors in carrying out the vision and mission of the elected Cimahi Mayor.

Research Result & Analysis

Government Internal Control Analysis (SPIP) at the Cimahi City Inspectorate The first step begins by distributing a questionnaire with two statements to 32 respondents. The results of the distribution of the questionnaire obtained data.

Table 4. 1. Government Internal Control (SPIP) at the Cimahi City Inspectorate

No	Statement	Frequency x Weight					y	%	
		SS	SR	TS	ST	STS			
Legitimacy									
1	Management commitment to integrity and ethical values.	35	36	27	14		0	112	70%
2	The organization must always inculcate ethics in work. The philosophy of operational style used by management is that management will enforce regulations. Violators will be subject to strict sanctions.	35	40	30		8	1	114	71%
3	Organizational Structure in order to organize management agrees	35	36	21		18	0	110	69%
4	Strategic risk, working with tools, for example by computer	35	44	27		8	1	115	72%
Risk Assessment									
5	Financial risk, facing financial loss. Caused by lost money, wasted squandered, or stolen.	30	40	27	12		1	110	69%
6	Information risk, resulting in information that irrelevant so miscommunication.	35	44	24		8	2	113	71%
7	Authorization of transactions and activities in carrying out management in order to achieve expected goal.	30	44	27		6	3	110	69%
Control Activities									
8	Authorize by affixing a hand as a form of approval from superiors. So that all activities in management run smoothly	40	40	27		8	1	116	73%
9	The division of tasks and responsibilities must be implemented wholeheartedly.	25	40	33		10	1	109	68%
10	Division of duties and responsibilities based on the organizational structure that has been created	35	32	30	12		1	110	69%
11		30	40	24	14		1	109	68%

	institution.						
12	Design and use of documents and records who agrees.	35	40	21	16	0	112 70%
13	The approval document is easy to use by employees, documents are made with materials that quality to last a long time if stored.	30	44	27	10	1	112 70%
14	Adequate protection of wealth and Strict Protection agency records:	40	40	27	10	0	117 73%
15	This performance check can be done by one of the steps to carry out reconciliation by way of stock taking so that you get summation	20	52	33	6	1	112 70%
Information and communication							
16	I through transaction information and communication started.	30	44	30	8	1	113 71%
17	Through data communication information is recorded to in a form that is ready to be entered into the system computer.	25	40	33	10	1	109 68%
18	Through data file information and communication read, organized, and updated content.	30	40	27	14	0	111 69%
19	I through information and communication data is processed so that information and information is processed <u>again</u> becomes more useful information for decision makers	30	40	27	10	2	109 68%
20	Through information and communication of informatio agreed to do.	30	44	24	12	1	111 69%
21	Through transaction information and communication succeed.	25	44	33	6	2	110 69%
Monitoring							
22	Effective supervision, <u>i.e.</u> effective management higher up can oversee management and employees under him.	40	36	30	12	0	118 71%
23	Responsibility accounting applies an accounting system that can be used to assess the performance of each manager, each department, and each <u>processes carried out by the institution</u>	30	44	27	10	1	112 70%
24	Internal audit is an audit that is carried out by internal auditors	40	36	30	8	1	115 72%
						Total	2689
						Average	112.04 70%
Criterion	= 5 x 32 = 160						
Results	= (112.04 / 160) x 100% = 70%						
Interpretation	= Agree						

Source: Processing of Questionnaire Data in 2020

The continuum can be described as shown in Figure 4.1 below:

Figure 4.1
Government Internal Control (SPIP) at the Cimahi City Inspectorate



Based on the explanation above, when viewed the number of ideal scores / criteria for all items is the highest score of 5 times the number of respondents 32 then the result is 160 (if all respondents answered "Strongly Agree"). The total score obtained from this

research is 112.04, so the results of the level of approval of the leadership of the Inspectorate are as follows: $(112.04:160) \times 100\% = 70\%$ which means "Agree"

Performance Accountability Analysis at the Cimahi City Inspectorate

Performance Accountability Analysis at the Cimahi City Inspectorate is based on the theory Haylar in Setiyono, carried out by distributing a questionnaire containing twenty nine statements were given to 32 respondents. Results of distributing the questionnaire the data obtained in the form of a table as follows.

Table 4.2. *Performance Accountability Respondents Response.*

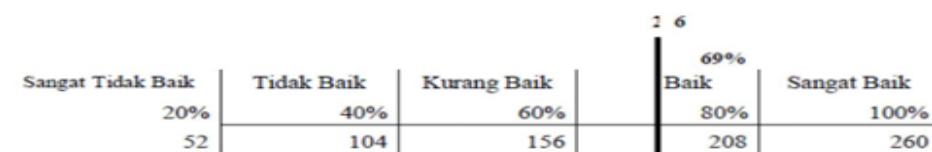
No	Statement	SS	S	RR	TS	STS		\bar{y}	%	
Legitimacy										
1	Legislation is needed in the implementation of government activities and activities. Orders are needed	25	28	33			18	0	104	65%
2	so that the legitimacy of activities can be accounted for. The implementation of an activity must be listed in the RKA/RKAP so that the activity has a legal basis, it is in the planning and funding documents.	10	36	39	16			0	101	63%
3	The implementation of an activity must be listed in the DPA/DPPA so that the activity has a legal basis, it is in the planning and funding documents.	15	40	33			10	3	101	63%
4		25	40	36			6	2	109	68%
Moral behavior										
5	The Social Value of the Code of Ethics is absolutely necessary in carrying out the main tasks and functions	25	24	48			10	0	107	67%
6	Consent on Justice The implementation of the main tasks and functions is needed to realize justice for the community	45	36	36			4	0	121	76%
7	Prioritizing the public interest is fundamental in the implementation of government administration	30	52	18			14	0	114	71%
8	Prioritizing the Professional Code of Ethics of fundamental importance in the implementation of government administration.	25	56	18			10	2	111	69%
9	Education is a good basic capital as an individual employee.	30	32	27	14			2	105	66%
10	Education and Training Program To support employee behavior so that in carrying out their work according to their main duties and responsibilities	25	40	33			8	2	108	68%
Responsiveness										
11	The responsiveness of government officials can be measured in their involvement in Musrenbang	35	40	21			10	3	109	68%
12	Freedom of expression in a responsible manner is important in supporting the responsiveness of the government apparatus	30	40	21			10	4	105	66%
13	The responsiveness of government officials can be measured in their involvement in general meetings represented by the DPR	25	32	24	16			3	100	63%
Resource optimization										
14	Information services to the public are needed in order to realize information disclosure to the public	30	32	24	14			3	103	64%
15	Information services to Legislative Investigations represented by DPRD to realize information disclosure to the public	20	44	27	12			2	105	66%
16	Information services for press freedom are needed in order to realize information disclosure to the public	35	36	24	10			3	108	68%
17	Information services with deliberation Listen Opinions in the context of realizing information disclosure to the public	25	40	24	14			2	105	66%
18	Information services regarding the Annual Report in order to realize information disclosure to the public	20	40	33			12	1	106	66%

Efficiency and effectiveness								
19	Budgets are needed in carrying out activities effectively, efficiently and economically	25	24	48	10	0	107	67%
20	The implementation of activity financing must refer to <u>Financial</u> procedures	15	60	21	10	2	108	68%
21	To support the effectiveness, efficiency and economics of the implementation of activities, it is necessary to carry out inspections by the BPK and other institutions	25	40	36	6	2	109	68%
22	Good activity implementation must refer to an integrated and systematic planning system	25	24	48	10	3	110	69%
23	Efficiency and effectiveness	25	40	33	10	1	109	68%
24	Efficiency and effectiveness of individual performance need to be standardized for performance and public services so that they can serve well	20	60	12	14	2	108	68%
25	Efficiency and effectiveness Individual performance information systems need to be carried out with public performance and services in order to serve them well	25	40	18	18	2	103	64%
26	Effectiveness and efficiency of Performance Standards through Employee program instructions can carry out services well	30	32	27	12	3	104	65%
27	The effectiveness and efficiency of Personal Performance Standards in the implementation of service activities will be good if they are in accordance with SOPs so that they can be assessed Public	30	36	33	8	2	109	68%
28	Effectiveness and efficiency of Performance Standards Employee institutions can be measured by SKP	20	40	27	14	2	103	64%
29	Institutional Performance Assessment needs to be carried out in order to create effectiveness and efficiency	25	36	18	14	5	98	61%
Quantity							3090	
Average							206	67%
Criterion	= 5 x 32 = 160							
Results	= $(\frac{309}{160}) \times 100\% = 67\%$							
Interpretation	= OK							

Source: Processing of Questionnaire Data in 2020

Figure 4.2

BPK RI Performance Assessment Standards



Sumber : Hasil Pengolahan Data Angket Tahun 2020

In the table above, it can be explained, if you look at the number of ideal scores/ criteria for all items are the highest score 5 times the number of respondents 32 then it is obtained result 160 (if all respondents answered “Very Good”). The score results obtained from this study is 179.5. Based on these data, the level of approval of The average performance of the Cimahi City Inspectorate is: $(206: 160) \times 100\% = 69\%$ which means that it is in the good category.

Conclusion

Based on the results of the study, the figure of 69% was included in the good category it means that the performance of the Cimahi City Inspectorate is already good. But after doing research initial conditions are good, it can be concluded that there is no significant increase (60% to 69%) although still included in the good category. Based on the results of the study, it is recommended to (1) policy implementation must be carried out consistently with full

responsibility and high commitment from all inspectorate employees (2) control from the leadership of the the implementation of tasks and work must be carried out continuously and the control system good.

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- Legislation**
1. In Law no. 17 of 2003 concerning State Finance
 2. Law Number 1 of 2004 states to realize transparency and accountability in the management of state finances
 3. Law number 01 of 2004 which states the head of the regional work unit as the budget user/goods user
 4. Number 23 of 2014 concerning Regional Government
 5. Government Regulation Number 60 of 2008 concerning Internal Control System Government
 6. Government Regulation no. 71 of 2010 concerning LKPD must follow the standard appropriate government accounting