# Improving Accountability of Government Institutions in Tabanan Regency - Bali

*by* Utari Vipriyanti

---

# Improving Accountability of Government Institutions in Tabanan Regency - Bali

## Ni Made Dwi Dharma Yanti, I KetutWidnyana, NyomanUtariVipriyanti, I KetutArnawa

*Masters in Regional Development Planning and Environmental Management,*
*Graduate ProgramofMahasaraswatiDenpasar University, Denpasar-Bali, Indonesia*
*Corresponding author: Ni Made Dwi Dharma Yanti*

## Abstract

**Background:** In the context of realizing good and clean governance by prioritizing the principles of transparency and accountability in the implementation of local government, the performance accountability is an important aspect in the implementation of the accountability of governance. The purpose of this study was to determine the application of the Government Institution Performance Accountability System in the regional apparatus, the factors influencing Performance Accountability and what strategies could be applied in improving the Government Agency Performance Accountability.

**Materials and Methods**: This research uses descriptive research methods with qualitative and quantitative approaches and uses primary and secondary data. Data collection using the method of observation, interviews, documentation, and questionnaires. The population and sample are 40 civil servants who handle the Government Agency Performance Accountability System in Tabanan Regency, Bali Province, Indonesia. Analysis of the data used multiple linear regression analysis with software IBM SPSS Statistics version 25, accompanied by a test of the validity and reliability of the data.

**Results:** The results of this study indicate the average value of the performance of regional apparatus performance is 23,047 with good predicate. Questionnaire data analysis showed valid and reliable data. The regression results state that the four variables independent significantly influence the variable dependent. Based on the results of the study concluded that the Government Agency Performance Accountability System has been implemented well by the regional apparatus in Tabanan Regency. Factors that affect performance accountability indicate that the four variables tested (adherence to laws and regulations, performance planning, leadership commitment and role performance evaluation) have a significant effect on Government Agency Performance Accountability.

**Conclusion:** The main strategy that can be done to improve performance accountability is to increase the commitment of leaders in each regional apparatus.

**Keywords:** Improvement; Accountability; Performance.

## I. INTRODUCTION

In an effort to organize a clean government, free of collusion, corruption, nepotism, and effective and efficient governance (*Good Governance*) as well as meeting public demands for performance accountability, the government implements a Government Institution Performance Accountability System that is integrated with the strategic planning system, budget system and a performance reporting system that came into force since the issuance of Presidential Instruction Number 7 of 1999 which was updated with Government Regulation Number 8 of 2006 concerning financial reporting and performance of government agencies[1]. Presidential Regulation number 7 of 2015 concerning Corruption Prevention and Eradication[2], and Presidential Regulation number 29 of 2014 concerning **Government Institution Performance Accountability Systems (SAKIP)**[3]. This system then produced the **Government Institution Performance Report (LKjIP)** in accordance with the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 53 of 2014 Regarding Technical Guidelines for Performance Agreements, Performance Reporting and Review Procedures for Government Agency Performance Reports[4]. This system measures the success or failure of programs and activities by evaluating the level of performance achievements that can be realized in return for budget use and feedback on the failure to achieve strategy for future improvement. Accountabilityis a relationship between individuals or agents to show performance to the trust provider[5]. Performance is a picture of the level of achievement of the implementation of an activity / program / policy in realizing the goals, objectives, mission

and vision of the organization as outlined in the formulation of *strategic planning* an organization's[6]. Performance is a multidimensional construct that includes many factors that influence it, including: personal / individual factors, leadership factors, team factors, system factors and contextual factors[7].

The results of the evaluation of the **Performance Accountability of Government Agencies (AKIP)** in the Tabanan Regency Government for the last 3 (three) years obtained results that are still far from the expected target of obtaining the value of "B" (*Good*), while the target set is "BB" (*Very Well*). Another problem faced by the government today is the mistaken assumption of the government apparatus that the measure of success and failure in carrying out its main tasks and functions only rests on the agency's ability to absorb the allocated budget, namely the agency's success is only emphasized on the aspect input without looking at the level of *output* or the benefits are likely still far from standard. Yet to be able to know the success or failure of an organization all organizational activities must be measurable, and measurement indicators are not only based on *inputs* but also based on outputs or benefits of a program / activity.

Thepurpose of this study is to find out the Implementation of **Government Institution Performance Accountability System** in the Regional Apparatus in increasing Performance Accountability according to the targets set. To describe the factors influencing the increase of Government Institution Performance Accountability in the Tabanan Regency Government in order to realize Tabanan*Serasi*(prosperous, safe and high achieving). To find out what strategies are being carried out in order to improve the Accountability of Government Institution Performance and provide input in improving the **Government Institution Performance Accountability System** in the Tabanan Regency Government.

## II. MATERIAL AND METHOD

### Location and Time of Research
Research was carried out in the Organizational Section of the Tabanan Regency Secretariat which has the main tasks and functions in the Performance Accountability and Bureaucracy Reform sub-section of the Tabanan Regency Government. When the research was conducted in September 2019 until December 2019.

### Population and Sample
Population consists of subjects and objects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions[8]. The questionnaire was filled in random for 40 (forty) State Civil Apparatuses handling **SAKIP** in the Tabanan Regency Government. Whereas interviews were conducted with the Head of the Organization Section as the person in charge of **SAKIP** activities, the Head of Planning at the Development Research and Development Agency (Bapelitbang), the Head of the Inspectorate Planning Section, the Coordinator of the **SAKIP** Inspectorate evaluation Team, and one Officer in the Province of Bali, namely the Head of Performance Development Division of the Organization Bureau Bali Province.

### Research Variables
This study uses multiple linear regression analysis (*multiple linear regression*)is a linear regression model involving more than one variable free /variables, *Independent* or predictor consisting of X1, X2, X3 and X4.variable /variable *dependent* Only one is the Y variable. Awareness of legislation (X1), Performance Planning (X2), Leadership Commitments (X3), APIP Role Performance Evaluation (X4), and Government InstitutionPerformance Accountability (Y)

### Data Collection Method and Analysis
Data Collectionin this study include: Observation, Interview with Key Informants, Documentation, and Questionnaires. Questionnaires were distributed to respondents in the form of structured and written questions. These questions are closed to facilitate respondents in answering questions. Likert scale is used to measure the attitudes, opinions and perceptions of a person or group of people about social phenomena[9]. The model the researchers used was a five scale (*Likert Scale*) with a score of 1-5 can be seen in Table 1.

**Table 1.** Five Scale Score (Likert Scale)

| No | Choice Answer | Abbreviation /Code | Score/ Value |
|----|---------------|--------------------|--------------|
| 1 | Strongly Disagree | STS | 1 |
| 2 | Disagree | TS | 2 |
| 3 | Neutral | N | 3 |
| 4 | Agree | S | 4 |
| 5 | Strongly Agree | SS | 5 |

Statistical Description, the smaller difference in Weight - AKIP value, the better the performance of the device of the area, the class interval can be seen in Table 2.

**Table 2.** Class Interval Research Variable

| No. | Variable / Range | Interpretation | Predicate |
|-----|------------------|----------------|-----------|
| 1. | 0 - 7.00 | Very Good | A |
| 2. | 7.01 - 14.00 | Good | B |
| 3. | 14.01 - 21.00 | Enough | C |
| 4. | 21.01 - 28.00 | Not GoodEnought | D |
| 5. | 28.01 - 35.00 | Not Good | E |

Multiple Line Regression Analysis using the SPSS system (*Statistical Product and Service Solutions*), *software* IBM SPSS *Statistics version* 25, by testing data validity, data reliability, ANOVA Analysis, and Analysis of Coefficients[a].In this study also uses multiple linear regression analysis, with the multiple linear regression equation as follows[10]:

$$Y' = a + b_1X_1 + b_2X_2 + \ldots .. + b_nX_n$$

Description:

$Y'$ = Dependent variable (predicted value)

$X_1$ and $X_2$. = Independent variable

a = Constant (value Y 'if $X_1$, $X_2$... $X_n = 0$)

b = Regression coefficient (increase or decrease value)

## III. RESULTS

**Implementation of Government Institution Performance Accountability System (SAKIP) in Tabanan Regency Government.**

Based on the results of the evaluation of the Performance Accountability of Government Agencies by the Ministry of PAN-RB 2018 in the Tabanan Regency Government, each value obtained by the regional apparatus on the value of performance planning, performance measurement and performance reporting can be presented in Table 3.

**Table 3.** Analysis of Values 2018 Year of the regional Performance Accountability of Government Agencies (AKIP)

| NO | NAME OF REGIONAL | Planning Performance | Performance Measurement | Reporting Performance | Amount | Difference Weight - Value | Category |
|----|------------------|---------------------|------------------------|----------------------|--------|--------------------------|----------|
| | | | VALUE | | | | |
| | | 15 | 12:50 | 7.5 | 35 | | |
| 1 | Department of Social Welfare of Women and Children | 10.34 | 7.03 | 4.59 | 21.96 | 13.04 | B |
| 2 | Office One Door Integrated Investment and Licensing | 10.00 | 7.03 | 5.00 | 22.03 | 12.97 | B |
| 3 | Civil Registration and Population Office | 10.41 | 7.19 | 4.86 | 22.46 | 12.54 | B |
| 4 | Tourism Office | 10.38 | 6.88 | 5.22 | 22.48 | 12.52 | B |
| 5 | Culture Office | 10.96 | 7.19 | 4.73 | 22.88 | 12.12 | B |
| 6 | Communication and Services Informatics | 10.52 | 7.5 | 5.00 | 23.02 | 11.98 | B |
| 7 | Fisheries Service | 10.76 | 7.19 | 5.09 | 23.04 | 11 .96 | B |
| 8 | Department of Labor | 10:29 | 7:50 | 5:26 | 23:05 | 11.95 | B |
| 9 | PUPRPKP | 10.81 | 7:19 | 5:13 | 23:13 | 11.87 | B |
| 10 | Environment Agency | 10:59 | 7:19 | 5:39 | 23:17 | 11.83 | B |
| 11 | Office of Rural Community Empowerment | 11:39 | 7:19 | 4:59 | 23:17 | 11.83 | B |
| 12 | Municipal police | 10.80 | 7:34 | 5:09 | 23:23 | 11.77 | B |

| 13 | Agriculture Service | 10.71 | 7.34 | 5.22 | 23.27 | 11.73 | B |
| 14 | Education Office | 10.89 | 7.03 | 5.36 | 23.28 | 11.72 | B |
| 15 | Department of Cooperatives and UMKM | 10.66 | 7.66 | 5.00 | 23.32 | 11.68 | B |
| 16 | Office of Population Control and Family Planning | 11.06 | 7.19 | 5.09 | 23.34 | 11.66 | B |
| 17 | Health Office | 10.75 | 7.66 | 5.00 | 23.41 | 11.59 | B 16 |
| 18 | Planning, Research and Development Agency | 10.73 | 7.34 | 5.36 | 23.43 | 11.57 | B |
| 19 | Transportation Agency | 11.14 | 7.34 | 5.13 | 23.61 | 11.39 | B |
| 20 | Tabanan District Inspectorate | 11.25 | 7.19 | 5.22 | 23.66 | 11.34 | B |
| | **AVERAGE** | **10,722** | **7.2585** | **5.0665** | **23,047** | | |

**Source:** Evaluation Results of the Ministry of PAN-RB 2018 according to Presidential Regulation No. 29 of 2014, processed.

Based on the results of the calculation of the three assessment components namely performance planning, performance measurement and performance reporting can be explained, that the Tabanan Regency Inspectorate has the highest value. While the regional apparatus that has the lowest value is the Social Service. This can be presented in Figure 1.
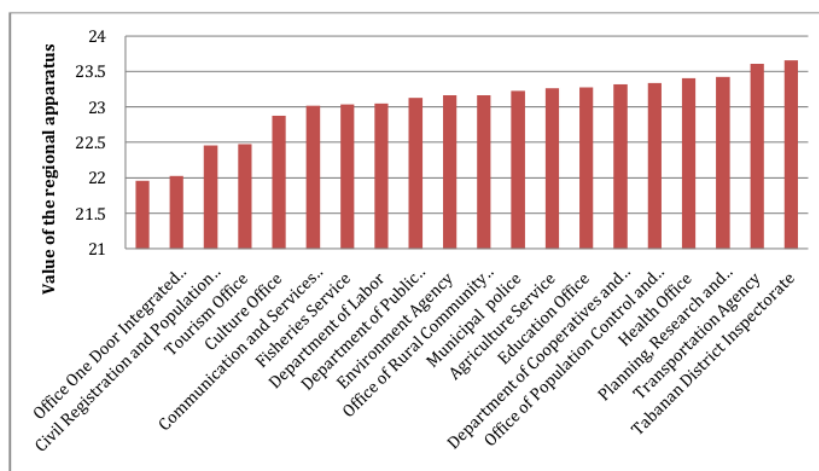


**Figure 1**. AKIP Value of regional devices. Source of evaluation results of AKIP Ministry of PAN-RB 2018 processed.

Based on the results of research from 20 (twenty) regional apparatuses assessed by the Ministry of PAN RB according to Table 3., it can be concluded that all regional apparatuses in the Tabanan Regency have implemented the Government Institution Performance Accountability System (SAKIP) well (B), but still need to work hard to achieve the targets that have been set namely achieving Government Agency Performance Accountability (AKIP) with "A" criteria (Very Good).

**Factors that influence the increase of Government Agency Performance Accountability.**

The results of the analysis of variables using the regression method show that the diversity of *independent* variables as well as the variable *dependent* is presented in Table 4.

**Table 4.** Results of Analysis of the Variability of Research Variables

| No. | Variable | Value Total | Average Value |
|---|---|---|---|
| 1 | Awareness of Legislation (X1). | 38.90 | 4.86 |
| 2 | Performance Planning (X2). | 37.43 | 4.68 |
| 3 | Leadership Commitments (X3) | 37.35 | 4.67 |
| 4 | Evaluating the Performance of the Role of APIP (X4) | 36.75 | 4.59 |
| 5 | Performance Accountability of Government Agencies (Y). | 37.43 | 4.68 |

Based on the Summary Model in Table 5. obtained information about the magnitude of the influence of all *independent* variables on the variable *dependent*. The influence is symbolized by R (correlation).

**Table 5**. Summary Model

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | 937ª. | 879. | 865. | 268 |

**Predictors:** (Constant), X4, X3, X2, X1

As seen in the model summary table the value in column R is 0.937 which means the effect of the Awareness variable on the legislation Invitation (X1), Performance Planning (X2), Leadership Commitment (X3), Evaluation of APIP's Role Performance (X4) on Accountability of Government Institution / AKIP Performance (Y) is 93.70% or (0.937 x 100%), however the value can be said to be "contaminated" by various disturbing values that might cause measurement errors, for that SPSS provides an alternative R Square value as a comparison of the effect accuracy. It can be seen that the value of R Square is 0.879, which means 5.8%. this value is smaller than the value of R due to an adjustment. For more accurate prediction the effect of research can also be based on the adjusted R Square value, the R Square value that has been more adjusted. It can be seen that the adjusted R Square value is 0.865 or 85.50,% the effect of the *independent* variable on the variable *dependent*. The next column in the Model Summary table shows the accuracy of the regression model can be seen in the column *Standard Error of The Estimate*, obtained the number 0.268. This value is getting closer to the number 0 (zero) the more accurate, thus the 0.268 value obtained can be said to be a very accurate model.

**Table 6.** Analysis of ANOVA[a]

| Model | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|
| Regression | 18 252 | 4 | 4,563 | 63 297 | .000[b] |
| Residual | 2,523 | 35 | .072 | | |
| Total | 20 775 | 39 | | | |

Dependent Variable: Y, Predictors: (Constant), X4, X3, X2, X1.

To find out the value of Sig. (Significance) in this study can be seen in the ANOVA table with the value of sig. stated at 0,000 it can be concluded that Awareness of the laws and regulations (X1), Performance Planning (X2), Leadership Commitments (X3), Performance Evaluation of the Role of Government Internal Supervisory Apparatus (APIP) (X4). jointly influence the Performance Accountability of Government Agencies (AKIP) (Y). The second way is to compare the F-Calculate and F-Table. F-count is the value of F generated in the Anova table that is equal to 63.297. Where df1 = 4-1 = 3 and df2 = 40-4 = 36. In the distribution table F at the level of sig. 0.05, obtained f table value of 2.866. This figure show that F arithmetic> F table means that the four independent variables greatly affect the dependent variable. It can be concluded that awareness of legislation (X1), performance planning (X2), leadership commitment (X3), performance evaluation of the role of Government Internal Supervisory Apparatus (APIP X4). Very significant influence on the Performance Accountability of Government Agencies (AKIP) (Y). The results of this study are different from the results of research conducted by Tahir (2016) which states that awareness of statutory regulations does not significantly influence the Performance Improvement of Government Agencies[11].Based on the research results known df = 40-4-1 = 35, on sig. = 0.05 obtained t-table value = 1.689, it can be seen that the four variables *independent* significantly influence the variable *dependent*. The value of t table 1.689 is smaller than the t value of 4 variables *independent,* so the conclusion is that the four variables affect the variable *dependent*.

**Table 7.**Coefficients[a]    (Dependent Variable: Y)

| Model | Unstandardized Coefficients | | Standardized Coefficients | | |
| --- | --- | --- | --- | --- | --- |
| | β (Beta) | Std. Error | β (beta) | t | Sig. |
| (Constant) | 2,193 | 2,461 | | .891 | .379 |
| X1 | .233 | .034 | .458 | 6.851 | .000 |
| X2 | .234 | .053 | .271 | 4.428 | .000 |
| X3 | .290 | .042 | .418 | 6,853 | .000 |
| X4 | .193 | .037 | .347 | 5219 | .000 |

Based on Table 7 it can be seen where the independent variables that have a stronger influence on the dependent variable. This can be seen from the UnstandardizerCoeficient value of β (Beta). Based on the questionnaire data, the commitment of the leader (X3) with a value of 0.290, has the most significant influence on the Accountability of Government Agency Performance in Tabanan Regency, and is strengthened by the results of interviews with 5 informants who understand the Government Agency Performance Accountability System in Tabanan Regency. The second is Performance Planning (X2) with a value of 0.234, the third is Awareness of Legislation (X1) with a value of 0.233, the fourth is an evaluation of the performance of the role of Government Internal Supervisory Apparatus (APIP) (X4) with a value of 0.193. This can be seen in Table 8.

**Table 8.** Effect Against Independent Variable Dependent Variable

| Effect Sequence | Variable | Description |
| --- | --- | --- |
| 1 | X3 | least effect on Y |
| 2 | X 2 | Both affect theY |
| 3 | X1 | Third Yeffect on |
| 4 | X4 | Fourth affect theY: |

## IV. DISCUSSION

Based on the results of research in which the highest β (beta) value that affects the Accountability of Government Agency Performance in Tabanan District is the leadership commitment variable, and in accordance with the results of interviews with the five informants, the main strategies that need to be improved by the Government of Tabanan Regency in increasing the Performance of Government Agency increase leadership commitment. The Leaders of the Regional Apparatus must understand the Government Institution Performance Accountability System (SAKIP) both from preparing the Performance Planning, to the Performance Reporting and Evaluation stage in the Work Unit they lead. In addition to the leadership commitment, it did not rule out the possibility of improving performance planning both from the preparation of the RPJMD, RKPD, strategic plan (RENSTRA), planning document (RENJA), RKA, DPA, PK are used as the basis for implementing an activity program for regional apparatuses. Increasing awareness of laws and regulations where all State Civil Apparatuses in implementing SAKIP must be guided by applicable regulations. Improve the evaluation of performance the role of Government Internal Supervisory Apparatus (APIP). The APIP team in conducting the evaluation must be transparent, not in favor of one of the regional apparatuses just to give a high score but it must be in accordance with the existence of the regional apparatus being evaluated. APIP's human resources (HR) must be competent and fully understand about SAKIP and be able to provide direction and problem-solving solutions if there are problems in the implementation of SAKIP. The APIP team monitors the regional apparatus related to the results of the evaluation so that the regional apparatus follows up on the evaluation results that have been recommended by the APIP team.

The results of this study reinforce the research conducted by Wiguna, which states that the Leadership Style (in this study the leadership Commitments) has a positive effect on the Accountability of Government Agency Performance[12]. However, it is different from the results of research conducted by Tahir[11], which states that awareness of laws and regulations does not significantly influence the improvement of Government Institution Performance Accountability. And this research, besides examining the factors that influence the Accountability of Government Agencies 'Performance, also examines what strategies need to be done to further improve the Performance of Government Agencies' Performance. The Regression Model by looking at the values in the Coeficient β (Beta) Unstandardizer column in Table 7. The model formed is Y = 2.193 + 0.233X1 + 0.234X2 + 0.290X3 + 0.193X4.

## V.  CONCLUSIONS

Based on the Analysis and Discussion results that have been carried out in this research, the following conclusions can be obtained:

1.  The Accountability System of Government Institution Performance has been implemented well in all regional apparatus in the Government Tabanan Regency.
2.  Factors that significantly influence the Performance Accountability of Government Agencies, the most important is the  commitment of the leadership, in addition to the other three variables that also affect the Performance Accountability: planning performance,awareness against the legislation, as well as performance evaluation APIPs role.
3.  The most important strategy for increasing the performance of government agencies in Tabanan is carried out through increasing the commitment of the leadership to assist the Regional Head, namely the Regent in realizing the vision, mission, goals, targets, programs and activities, in the Tabanan Regency Government. Furthermore, improving performance planning, increasing awareness of the laws and regulations, and increasing the performance evaluation of the role of Government Internal Supervisory Apparatus.

## REFERENCES

[1].    Government Regulation No. 8 of 2006 concerning Financial Reporting and Performance of Government Agencies.
[2].    Presidential Regulation No. 7 of 2015 concerning Prevention and Eradication of Corruption
[3].    Presidential Regulation Number 29 of 2014 concerning Performance Accountability Systems of Government Agencies.
[4].    Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 53 of 2014 Regarding Technical Guidelines for Performance Agreements, Performance Reporting and Review Procedures for Government Agency Performance Reports.
[5].    Akbar, R., Pilcher, R., and Perrin, B. 2012. Performance Measurement in Indonesia: The Case of Local Government. Pasific Accounting Review: Vol. 24 No. 3; 262-291
[6].    Bastian. 2006. Public Sector Accounting. An introduction. Erlangga, Jakarta
[7].    Mahmudi. 2010. Public Sector Performance Management, UPP AMP YKPN, Yogyakarta
[8].    Sugiyono 2011. Educational Research Methods. Bandung: Alfabeta.
[9].    Sugiyono 2013. Educational Research Methods Quantitative, Qualitative, and R&D Approaches. Bandung: Alfabeta.
[10].   Ghozali, Imam. 2006. Application of Multivariate Analysis with SPSS Program. Fourth Printing. Semarang: Diponogoro University Publisher Agency
[11].   Tahir HK, Agus T., Poputra, Jessy DLW 2016, Factors That Influence the Implementation of Government Institution Performance Accountability System (SAKIP) in the Government of North Sulawesi, Journal of Accountability: Vol. 5, No. 2
[12].   Wiguna, M. Kennedy. 2015. The Effect of Information Technology, Internal Control, and Leadership Style on Government Agency Performance. Jon FEKON: Vol.2 No. 2

# Improving Accountability of Government Institutions in Tabanan Regency - Bali

**8**    jurnal.unai.edu
Internet Source    1%

**9**    eprints.iain-surakarta.ac.id
Internet Source    1%

**10**    jurnal.unprimdn.ac.id
Internet Source    1%

**11**    Submitted to Management & Science University
Student Paper    <1%

**12**    ejournal.umm.ac.id
Internet Source    <1%

**13**    repository.rongovarsity.ac.ke
Internet Source    <1%

**14**    bajangjournal.com
Internet Source    <1%

**15**    ijmmu.com
Internet Source    <1%

**16**    Wahyu Sardjono, Astari Retnowardhani, Aninda Rahmasari, Johan, Robet Emil Kaburuan, Erma Lusia. "Application of Knowledge Management System for Information Literacy Knowledge Sharing in News Service", 2021 3rd International Conference on Cybernetics and Intelligent System (ICORIS), 2021
Publication    <1%

**17** Yesi Mutia Basri, Tusanti Igus Findayani, Arumega Zarefar. "IMPLEMENTATION OF GOOD GOVERNANCE TO IMPROVE THE PERFORMANCE OF VILLAGE GOVERNMENTS", Jurnal Akuntansi, 2021
Publication

<1 %

**18** Submitted to Heriot-Watt University
Student Paper

<1 %

**19** journal.lembagakita.org
Internet Source

<1 %

**20** Submitted to Universitas Merdeka Malang
Student Paper

<1 %

**21** ojs3.unpatti.ac.id
Internet Source

<1 %

**22** scientiamoralitas.com
Internet Source

<1 %

**23** Submitted to Central Florida Community College
Student Paper

<1 %

**24** journal.binus.ac.id
Internet Source

<1 %

**25** www.bircu-journal.com
Internet Source

<1 %

**26** www.ijrrjournal.com
Internet Source

<1 %

**27** 123docz.net
Internet Source
<1%

**28** ejournal.unikama.ac.id
Internet Source
<1%

**29** Bacotang, ., . Abustam, Pewennari Hijjang, and Darman Manda. "Migration And Economic Changes: Sociological Analysis on the Contributions of Bugis Ethnic for the Economy of Kupang", Mediterranean Journal of Social Sciences, 2016.
Publication
<1%

**30** Desi Agustini, Bukman Lian, Artanti Puspita Sari. "SCHOOL'S STRATEGY FOR TEACHER'S PROFESSIONALISM THROUGH DIGITAL LITERACY IN THE INDUSTRIAL REVOLUTION 4.0", INTERNATIONAL JOURNAL OF EDUCATIONAL REVIEW, 2020
Publication
<1%

**31** aptikom-journal.id
Internet Source
<1%

**32** digilib.unimed.ac.id
Internet Source
<1%

**33** journalcra.com
Internet Source
<1%

**34** mpra.ub.uni-muenchen.de
Internet Source
<1%

35 I Ketut Widnyana, I Putu Karunia, I Putu Sujana. "STRATEGY FOR DEVELOPMENT OF TOURIST VILLAGE IN BALI ISLAND", International Journal of Research - GRANTHAALAYAH, 2020
Publication

<1%

36 knepublishing.com
Internet Source

<1%

37 repository.uin-malang.ac.id
Internet Source

<1%

38 www.batan.go.id
Internet Source

<1%

39 www.ijhp.net
Internet Source

<1%

40 Suryo Pratolo, Hafiez Sofyani, Misbahul Anwar. "Performance-based budgeting implementation in higher education institutions: Determinants and impact on quality", Cogent Business & Management, 2020
Publication

<1%

41 Submitted to University of Adelaide
Student Paper

<1%

42 devotion.greenvest.co.id
Internet Source

<1%

ejbmr.org

| 43 | Internet Source | <1% |
|---|---|---|
| 44 | ijair.id<br>Internet Source | <1% |
| 45 | lintar.untar.ac.id<br>Internet Source | <1% |
| 46 | scholarsmepub.com<br>Internet Source | <1% |
| 47 | www.hrpub.org<br>Internet Source | <1% |
| 48 | www.journalsocialsciences.com<br>Internet Source | <1% |
| 49 | Dianila Oktyawati, Faridiah Aghadiati Fajri. "The influence of accounting internal control and human resources capacity on reliability and timeliness of regional government financial reporting (a study in Special Region of Yogyakarta Province)", Jurnal Perspektif Pembiayaan dan Pembangunan Daerah, 2019<br>Publication | <1% |

Exclude quotes          On                    Exclude matches          Off
Exclude bibliography    On