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Financial Report Governance at the Bitung City Class II Sea and Coast Guard Base Office

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Abstract. The purpose of this study was to determine and analyze the governance of financial report preparation at the Bitung Class II Sea and Coast Guard Base Office and its determinants. This research uses a qualitative method with the focus of the research, namely first, the governance of financial reports analyzed based on indicators of planning, report preparation procedures, and supervision. Second, the determinant factors are analyzed based on indicators of human resources, information systems and special assets. The results showed that the governance of the preparation of financial statements at the Class II Bitung Sea and Coast Guard Base office has not been running properly and still needs improvement and understanding of accounting standards. The things that influence are still the lack of careful planning and lack of discipline in recording transactions, even though there are already clear procedures related to the preparation of reports and supervision has been carried out regularly according to the SOP. It was also found that human resource skills still tend to be lacking. Officers preparing financial reports still need to attend trainings in accounting and financial reporting so that they can improve their competence in managing and preparing financial reports. In addition, there is a need to strengthen technological infrastructure so that it can produce timely, accurate and accountable financial reports.

Keywords. Governance, Financial Statements, Human Resources, Competence

A. Introduction

Waters in Eastern Indonesia are a shipping route for foreign ships and domestic ships, therefore it requires guarding, securing, controlling, and enforcing shipping safety regulations in Eastern Indonesia (Hutagulung, 2017) [1]. The Bitung PLP base secures water areas ranging from Balikpapan, Tarakan, North Sulawesi, Central Sulawesi to Sorong (Rengga et al., 2020) [2]. PLP Bitung Base has 77 personnel and operational supporting facilities and infrastructure, such as 5 (five) units of patrol boats, workshops, docks, warehouses and Rigid Inflatable Boats. The five units of patrol boats consist of class I to III vessels totaling 1 (one) unit each, namely KN. Gandiwa, KN. Pasatimpo, and KN. 331, and 2 (two) units of class V vessels, namely KN. 50002, and KN. 50048.

In carrying out its duties, functions and authorities in addition to carrying out routine tasks to secure the waters, the PLP Base KIs II Bitung is also on standby in providing disaster assistance, such as in the humanitarian mission of the earthquake and tsunami disaster in Palu

which occurred on September 28, 2018. Bitung PLP Base deployed patrol boats KN. Gandiwa and KN. Pasatimpo which transported humanitarian aid for victims affected by the earthquake in the Palu-Donggala region and its surroundings, which was also part of the Quick Response Team formed by the Ministry of Transportation to help provide assistance to victims of the earthquake and tsunami in the Central Sulawesi region, PLP Base Class II Bitung also made a Beach Clean Program, sea and beach clean activities that are routinely carried out almost every month.

The Class II Bitung Sea and Coast Guard Base Office as one of the Technical Implementation Units of the Directorate General of Sea Transportation applies Government Accounting Standards in the preparation of its Financial Statements (Suhana et al., 2023) [3]. Some regulations that become references in the preparation of financial statements such as Law Number 17 Year 2003 concerning State Finance. This law is the main legal basis governing the management of state finances, including the preparation of financial statements, then Government Regulation Number 71 of 2010 concerning Government Accounting Standards This regulation establishes accounting standards that must be applied by government entities, including ministries / agencies, in preparing financial statements and Minister of Finance Regulation Number 232 / PMK.05 / 2022 concerning Accounting Systems and Agency Financial Reporting This regulation regulates in detail the accounting and financial reporting systems that must be applied by government agencies.

Financial management is a major activity in the Class II Bitung Sea and Coast Guard Base Office as one of the Technical Implementation Units of the Directorate General of Sea Transportation which requires good governance principles and requires implementing the budget properly and correctly, and each activity can be accounted for transparently by preparing financial reports in accordance with applicable regulations. These activities involve the mechanism or governance of preparing financial reports.

The preparation of financial statements based on Government Regulation No. 71 of 2010 concerning Government Accounting Standards is a structured report related to the financial position and transactions by the reporting entity. The financial statements themselves have a basic purpose, namely to present information about the financial position, budget realization, and financial performance of a reporting entity that is useful for users in making and evaluating decisions regarding resource allocation (Mentu & Sondakh, 2016) [4].

Government Regulation Number 71 of 2010 is a reference for determining quality financial statements or fulfilling the required qualitative elements or characteristics which are normative measures, namely relevant, reliable, comparable, and understandable (Runtuwene & Gamaliel, 2019) [5].

Based on the research, it was found that the application of Government Accounting Standards still encountered several technical obstacles, related to the process of recording financial statements and financial reporting such as weaknesses in the management of goods / assets, non-conformity of financial reports with Government Accounting Standards (SAP), non-compliance, and inadequate competence of financial management human resources. Meanwhile, Government Accounting Standards (SAP) are designed to improve the transparency and accountability of state financial management, which is the standard for the preparation and presentation of financial statements within the Bitung Class II Marine and Coast Guard Base Office.

The purpose of this study was to determine and analyze the governance of financial report preparation at the Bitung Class II Sea and Coast Guard Base Office and its determinants.

B. Method

The research method used is a qualitative method, with the intention of researching on natural object conditions, where the researcher is the key instrument. Data collection is done through observation, interviews and documentation, regarding the meaning of the data found, from the beginning to the end of the research (Moleong, 2013 in Tumbel, 2020) [6].

The focus of this research is first, the governance of the preparation of financial reports at the Bitung class II Sea and Coast Guard Base Office. The indicators are: planning, report preparation procedures, and supervision. Second, determinant factors with indicators namely human resources, information systems, and special assets.

The data collection techniques used are observation, interviews and documentation studies. The data analysis technique uses the interactive model of Miles and Huberman (1984) in Sugiyono (2017) which is modified according to the conditions in the field, namely: data collection, data reduction, data display, and conclusion/verification [7].

C. Result and discussion

1. Governance of Financial Statement Preparation

Based on the description of the first research focus, namely the Governance of the preparation of financial reports at the Bitung class II sea and coast guard base office which is divided into several indicators including planning, report preparation procedures, and supervision.

The governance of financial statements is prepared to provide relevant information regarding the financial position and all transactions carried out by a reporting entity during the reporting period. Where financial reports are mainly used to compare the realization of revenue, expenditure, transfers, and financing with the established budget, assess financial condition, evaluate the effectiveness and efficiency of a reporting entity, and help determine its compliance with laws and regulations (Hastoro & Sunardi, 2016) [8].

The general purpose of financial statements is to present information about the financial position, budget realization, cash flow, and financial performance of a reporting entity that is useful for users in making and evaluating decisions about resource allocation (Kema, 2013) [9]. Specifically, the purpose of financial reporting at the Bitung Class II Sea and Coast Guard Base office is to present information that is useful for decision making and to demonstrate the accountability of the reporting entity for the resources entrusted to it. Where the information presented in the financial statements has a general purpose to meet the information needs of all user groups.

The following are the results of research based on interviews and observations summarized by researchers in table 1 below related to the governance of the preparation of financial reports at the Bitung city class II sea and coast guard base office which are analyzed based on indicators: planning, report preparation procedures and supervision.

Table 1. Research Findings on the Governance of Financial Reporting at the Bitung City Class II Sea and Coast Guard Base Office

Indicator	Findings
Planning	Lack of careful planning and lack of discipline in recording transactions Doing work in a hurry that causes typos or choosing the wrong account code when inputting into the information system.

	Lack of coordination and communication among the Financial Report preparation team
Report Preparation Procedures	<p>The Class II Bitung PLP Base uses an information system, namely the SAKTI application (Agency Level Financial Application System).</p> <p>Implementation of accounting standards based on the principles of reliability, completeness, and accuracy. By always ensuring complete and accurate recording of financial transactions in the System and cross-checking with supporting documents, as well as maintaining the integrity of the organization's financial system.</p> <p>Class II Bitung PLP Base in accordance with PP 71 of 2010 is a must to maintain transparency and accountability. By following the established procedures, it is hoped that the preparation of the resulting financial statements can provide accurate, relevant and reliable information for various interested parties.</p>
Supervision	<p>The budget user authority evaluates the effectiveness of SOPs in improving the quality of financial statements, namely (1) by direct observation; (2) interviews with employees; and (3) document analysis.</p> <p>Review of the financial reporting process at the Bitung Class II PLP Base Office is carried out periodically to ensure the quality, accuracy and timeliness of the report.</p>

Source: data processed by researchers (2024)

The governance of financial reports at the Bitung class II sea and coast guard base office based on the results of research obtained through interviews with research respondents with three indicators, namely planning, procedures for preparing financial reports and supervision which are normative requirements so that financial reports at the sea and coast guard base office can meet the desired quality. The following is an explanation related to the results of research on financial report governance at the Bitung class II sea and coast guard base office.

Planning

According to PMK Number 232 / PMK.05 / 2022 that: "Planning is organizing how financial information in the form of source documents will be collected, processed, and presented in the form of financial reports (Panyilie & Wuryandini, 2024) [10]. One of the indicators in the governance of financial statements is planning. Where based on the results of researchers' interviews with research sources or informants, it shows that the governance of financial reports at the Class II Bitung PLP Base office has been carried out in accordance with planning in the preparation of financial reports. This is evidenced by the research findings that the planning process for preparing annual financial reports at the Bitung Class II PLP Base Office through a team of financial report compilers or financial staff, and other related parties determines their respective duties and responsibilities such as collecting data, processing data, analyzing data and preparing financial reports. These results are also supported by Hermansyah and Marlina (2019) that: "One of the most important factors in the preparation of Local Government Financial Statements is the need for good accounting staff competence (KSA), in order to create good quality Local Government Financial Statements" [11].

The challenges that are often faced in planning and preparing financial reports at the Bitung Class II PLP Base Office are delays in data collection and maintenance on information

systems during the planning of preparing financial reports. Meanwhile, the delays in data collection are lack of discipline in recording, delays in inputting transaction data into the system and incomplete data recorded and errors in data recording.

Furthermore, based on the research findings at the Bitung Class II PLP Base Office, there are three main obstacles that are often faced in the planning process for preparing financial reports, namely (1) limited resources, namely the lack of manpower who have competence in accounting and finance and lack of management understanding; (2) data quality, namely data accuracy such as inaccurate or incomplete data can cause errors in preparing financial reports, data consistency, namely inconsistencies in data recording can complicate the analysis and reporting process, and data delays, namely delays in data collection can hinder the completion of financial reports on time. (3) lack of coordination between departments such as lack of coordination between the finance, operations, and other departments can hinder the flow of information and lead to inconsistent data and between management levels, namely the lack of effective communication between upper and lower management can lead to misunderstandings about the objectives and expectations of financial reports.

The results of this study are reinforced by the results of previous research conducted by Langelo et al. (2015) with the title Analysis of the Application of Accrual-Based Government Accounting Standards in the Presentation of Financial Statements at the Bitung City Government showing that: "There are obstacles in readiness in the form of the number of human resources that are still not sufficiently prepared" [12].

Based on the research data, it can be concluded that the governance of financial reports at the Bitung Class II PLP Base Office has been carried out in accordance with planning in preparing financial reports. However, in planning and preparing financial reports at the Bitung Class II PLP Base Office, there are often challenges in terms of delays in data collection and maintenance on information systems. In addition, there is a lack of discipline in recording, delays in inputting transaction data into the system and incomplete data recorded and errors in recording data. In addition, in planning and preparing financial reports at the Bitung Class II PLP Base Office, there are obstacles faced such as limited resources, data quality and lack of coordination between departments, causing misunderstandings about the objectives and expectations of financial report planning.

Report Preparation Procedures

According to PMK Number 232 / PMK.05 / 2022 that: "The procedure for preparing financial statements is a systematic step to collect, process, analyze, and present financial information accurately and on time" (Hidayat & Irvanda, 2022) [13]. One of the indicators in the governance of financial statements in this study is the procedure for preparing financial statements. Based on the results of interviews with research sources or informants, it shows that the governance of financial reports at the Class II Bitung PLP Base office already has procedures and policies that regulate the process of preparing financial reports.

This is evidenced by the research findings that: "The Class II Bitung PLP Base Office already has procedures and policies that regulate the process of preparing financial statements and are in accordance with the SOP, namely: (1) the existence of notes on financial statements (CALK); (2) approach to preparing financial statements; (3) accounting policies; and (4) explanations of financial statement items. In addition, the documents used as supporting evidence to prepare financial statements are (1) DIPA (Budget Implementation List); (2) Transaction Evidence; (3) Contract Documents; (4) BAST (Handover Minutes); (5) Treasurer's

Accountability Report; (6) Inventory Data; (7) Fixed Asset Documents; and (8) Other Source Documents.

Based on the research data, it can be concluded that the governance of financial reports at the Class II Bitung PLP Base Office already has procedures and policies that regulate the process of preparing financial reports and are in accordance with the SOP and documents used as supporting evidence in preparing financial reports.

Supervision

Supervision is a way for an organization to realize and improve performance that is more effective and efficient, and further supports the realization of the vision and mission of an organization (Bintoro, 2015) [14]. This is in line with the theory put forward by Irham Fahmi (2014: 138) in Aryanto and Jaenab (2023) saying that: "Supervision in general can be defined as a way for an organization to realize effective and efficient performance, and further support the realization of an organization's vision and mission." [15]. Meanwhile, according to Usman Effendi (2013) in Tumbel (2024) that: "Supervision is the most essential management function, no matter how good the work activities are without supervision, the work cannot be said to be successful." [16].

Likewise, in the governance of the preparation of financial reports at the Class II Bitung PLP Base office, it is necessary to carry out a supervision that is carried out regularly or periodically by people who have the authority to monitor, examine, assess and improve so that there are no deviations in achieving an effective and efficient goal and in accordance with established procedures.

According to PMK Number 232 / PMK.05 / 22 that: "supervision is to ensure that the financial management of an agency is carried out transparently, accountably, and in accordance with applicable regulations" (Akhmad et al., 2017) [17]. One of the indicators in the governance of financial statements in this study is supervision. Based on the results of researchers' interviews with research sources or informants, it shows that the governance of financial reports at the Class II Bitung PLP Base office has carried out supervision through the budget user authority by evaluating the effectiveness of the SOP so as to improve the quality of financial reports. In addition, it also conducts periodic reviews of the financial reporting process at the Bitung Class II PLP Base Office to ensure the quality, accuracy and timeliness of reports.

Based on the research data, it can be concluded that the governance of financial reports at the Bitung Class II PLP Base Office has carried out regular supervision to ensure the quality, accuracy and timeliness of reporting and evaluation of the effectiveness of the SOP so that this can improve the quality of financial reports.

2. Determinant Factors

The following is an explanation of the research results for the second research focus, namely the determinants of governance in the preparation of financial reports at the Bitung class II sea and coast guard base office. The indicators for this second focus are human resources, information systems, and special assets.

The following are the results of research based on interviews and observations summarized by researchers in table 2 below related to the determinants of governance in the preparation of financial reports at the Bitung city class II sea and coast guard base office analyzed based on indicators: human resources, information systems, and special assets.

Table 2. Research Findings on Determinant Factors of Governance in the Preparation of Financial Statements at the Bitung City Class II Sea and Coast Guard Base Office

Indicator	Findings
Human Resources	Some financial officers have additional duties, but those employees who are assigned to prepare financial reports have very good competence. The division of duties and responsibilities is carried out in accordance with their respective duties so that the risk of fraud and errors will not occur.
Information System	The system used to automate data collection at the Bitung Class II PLP Base Office is SAKTI (Agency Level Financial Accounting System). SAKTI implementation requires adequate technology infrastructure and infrastructure limitations can hamper system performance and data integration. This information system helps in producing timely and accurate financial reports, namely with automation, integration, standardization, and other supporting features, the information system helps the Bitung Class II PLP Base Office in producing accurate, timely, and accountable financial reports.
Special Asset	The way to prevent errors in recording special assets is to ensure that there is a clear and uniform definition of what is considered a special asset in the organization and establish clear criteria for recognition, measurement, and write-off of special assets and classify or group special assets based on their type, characteristics, and intended use. To ensure that the disclosure of information about special assets is adequate and transparent at the Bitung Class II PLP Base Office, namely through comprehensive data collection, application of relevant accounting standards, critical analysis of information, sufficient disclosure, review and validation, and transparency in presentation.

Source: data processed by researchers (2024)

Human Resources

One of the determinant factors in the preparation of financial statements at the Bitung Class II PLP Base Office is human resources. Human resources are one of the important factors in preparing financial reports. Based on the results of researchers' interviews with research sources or informants, it shows that human resources are a determinant factor in the preparation of financial reports at the Bitung Class II PLP Base office. This is evidenced by the research findings that the competence of human resources, namely for the preparation of financial reports, is required to have technical knowledge, skills and soft skills, they must master or be able to use accounting software and apply information systems.

Thoroughness, time management skills and teamwork skills are also the most important competencies in preparing financial statements. In addition, to minimize the risk of errors and fraud in the preparation of financial reports, it is very necessary to divide tasks and responsibilities so that the risk of fraud and errors will not occur: (1) division of tasks from the accounting unit including recording transactions, reconciliation, preparation of financial

reports, and analysis; (2) Treasurer has duties and responsibilities in cash receipts and disbursements, cash storage, and making accountability reports (3) BMN Officer (State Property).

Based on the research data, it can be concluded that the determinants of the preparation of financial reports at the Bitung Class II PLP Base Office are strongly influenced by human resources. In preparing financial reports, it is very necessary for human resources to have reliable competencies, namely accuracy, ability to manage time and skills to work in teams. In addition, the division of tasks and responsibilities in the process of preparing financial reports is very necessary to minimize the risk of errors and fraud.

Information System

One of the determinants of the governance of the preparation of financial reports at the Class II Bitung PLP Base Office is also the information system. The information system is a determinant factor of financial reports at the Bitung Class II PLP Base office. This is evidenced by the research findings that the information system used to automate data collection at the Class II Bitung PLP Base Office is through SAKTI (Agency Level Financial Accounting System) where this system integrates the planning, budgeting, implementation, and budget accountability processes, where this information system helps in producing timely and accurate financial reports, namely by automation, integration, standardization, and other supporting features, this information system greatly assists the Class II Bitung PLP Base Office in producing accurate, timely, and accountable financial reports.

Some obstacles in the integration of the SAKTI system with other systems are (a) SAKTI implementation requires adequate technological infrastructure and infrastructure limitations can hamper system performance and data integration; (2) lack of understanding and user skills in operating SAKTI and limited number and competence of IT personnel in managing and maintaining the SAKTI system (Rahman et al., 2023) [18].

Based on the results of the study, it can be concluded that the determinants of financial reports are strongly influenced by information system factors. The information system used to automate data collection at the Bitung Class II PLP Base Office is through SAKTI (Agency Level Financial Accounting System) where this system integrates the planning, budgeting, implementation, and budget accountability processes so as to produce timely, accurate and accountable financial reports.

Special Asset

Special assets are also a determinant factor in the preparation of financial statements at the Class II Bitung PLP Base office. This is evidenced by the research findings that the way to prevent errors in recording special assets is to ensure that there is a clear and uniform definition of what is considered a special asset in the organization and establish clear criteria for recognition, measurement, and write-off of special assets and classify or group special assets based on their type, characteristics, and intended use. In addition, to ensure that the disclosure of information about special assets is adequate and transparent, namely through comprehensive data collection, application of relevant accounting standards, critical analysis of information, sufficient disclosure, review and validation, and transparency in presentation.

Based on the results of the study, it can be concluded that the determinants of financial statements are strongly influenced by special assets. Where the way to prevent errors in recording special assets is to ensure that there is a clear and uniform definition of what is considered a special asset and establish clear criteria for recognition, measurement, and write-

off of special assets and classify or group special assets based on their type, characteristics, and intended use. In addition, to ensure that the disclosure of information about special assets is adequate and transparent at the Bitung Class II PLP Base Office is carried out through comprehensive data collection, application of relevant accounting standards, critical analysis of information, sufficient disclosure, review and validation, and transparency in presentation.

D. Conclusion

Based on the results of the research discussed above, it can be concluded that the governance of the preparation of financial reports at the Class II Bitung Sea and Coast Guard Base office has not been running properly and still needs improvement and understanding of accounting standards. The things that influence are still lack of careful planning and lack of discipline in recording transactions, even though there are already clear procedures related to the preparation of reports and supervision has been carried out regularly according to the SOP. It was also found that human resource skills still tend to be lacking. Officers preparing financial reports still need to attend trainings in accounting and financial reporting so that they can improve their competence in managing and preparing financial reports. In addition, there is a need to strengthen technological infrastructure so that it can produce timely, accurate and accountable financial reports.

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