

## Optimizing Financial Management to Improve the Financial Performance of the West Papua Provincial Government

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### ABSTRACT

This study aims to analyze the optimization of financial management to improve the financial performance of the West Papua Provincial Government by examining the influence of human resource competency, accountability, and organizational commitment, with supervision quality as a mediating variable. The research employed a quantitative approach with a sample of 212 employees from five Regional Apparatus Organizations, selected using proportional stratified random sampling. Data were collected through a questionnaire and analyzed using Structural Equation Modeling (SEM) with AMOS software. The results show that human resource competency, accountability, and organizational commitment have a positive and significant effect on supervision quality. Furthermore, these three variables also directly and positively influence regional financial management performance in a statistically significant manner. Supervision quality was also found to have a positive and significant effect on financial management performance. In addition, supervision quality partially mediates the relationship between each independent variable and regional financial management performance. These findings confirm that improving human resource competency, accountability, and organizational commitment, supported by strong supervision quality, can enhance regional financial management performance. The study implies that local governments should invest in capacity building, enforce accountability mechanisms, and strengthen internal supervision systems.

**Keywords:** human resource competency; accountability; organizational commitment; supervision quality; and regional financial management performance.

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### INTRODUCTION

Regional finance is a crucial component that must be carefully considered, as it serves as a milestone in driving the annual operations of government and development to provide public services and welfare. The recording, measurement, assessment, and evaluation of regional financial management can be monitored through the financial performance of local governments (Mahmudi, 2019). If the financial performance of a local government is carried out properly and correctly, financial control—both in terms of revenue and expenditure—will also improve. Therefore, the financial performance of local governments is important to study because it has implications for both the governments themselves and other stakeholders who require such information.

Financial performance can be defined as the result or output of activities or programs that have been carried out based on the budget, with measurable quality and quantity. The measurement of financial performance has several purposes, one of which is to enhance the accountability and transparency of local governments to the public. Additionally, measuring government financial performance is useful in policymaking related to regional financial

management. Government financial performance can also be understood as the result of a financial management system that indicates the extent to which the goals or targets of a government agency have been achieved, as part of its vision, mission, and strategy, and reflects the level of success or failure in implementing planned programs (Ronald & SquirrelSquirt, 2010).

The measurement of financial performance is closely related to human resource competency, accountability, organizational commitment, and the quality of supervision. To strengthen accountability mechanisms, financial performance management is required, including performance indicators and targets, financial performance reporting, and a system of rewards and sanctions to support the process. Indicators of good financial performance measurement typically possess characteristics such as relevance, clarity, cost-effectiveness, simplicity, and the ability to signal problems that require further managerial action and evaluation (Sumarsono, 2010).

Competency can be understood as characteristics within an individual that drive behavior, including motives, personal traits, self-concept, values, knowledge, or abilities that a person brings to perform a job effectively. Human resource competency refers to the level of skills, knowledge, and behavior that individuals possess to carry out their tasks within an organization. It can also be defined as an individual's ability related to knowledge, skills, and personal attributes that directly influence performance, enabling the achievement of expected goals. Furthermore, human resource competency reflects the ability of individuals within an organization or system to utilize their authority appropriately so that objectives can be achieved more effectively and efficiently (Sudiarti, 2020; Scott, 2013; Yendrawati, 2013).

Studies by (E. S. Putri & Syarief, 2021) and Tanzerina (2017) conclude that human resource competency has a significant effect on regional financial management. Human resource competency is an important factor in determining the success of an agency. When employees possess high-quality competencies, they are better able to manage finances in a more effective and organized manner. Research also indicates that competent financial management officials contribute to more effective and properly functioning regional financial management (Simatupang et al., 2017).

Accountability can be understood as a condition in which individuals are responsible and able to answer for their actions. It can be interpreted in several ways. First, it refers to the ability to be accountable and provide explanations to superiors, similar to how individuals are accountable for their actions. Second, accountability involves the capacity to take responsibility in a clear and direct manner. Third, it is an obligation that must be considered and fulfilled. According to Wally (2007), accountability is the obligation of individuals, organizations, or leaders to provide answers, explanations, and responsibility for performance and actions to parties entitled to such information. Therefore, accountability must be implemented by the government (Adisasmita, 2011).

Several studies indicate that accountability significantly influences the financial performance of local governments. Other research suggests that accountability serves as a control mechanism, particularly in achieving effective public service outcomes. Furthermore, the implementation of accountability in regional financial management can improve performance quality. When accountability and transparency are applied, they strengthen public oversight, encouraging government officials to adhere to existing rules and regulations,

ultimately resulting in improved government performance (Halim, 2002; Rahmanurrasjid, 2008; Ismiarti, 2013; Werimon et al., 2007).

Organizational commitment can be understood as a strong belief in and support for organizational goals. When commitment is high, employees are more likely to demonstrate their best performance. According to Mowday (2001), organizational commitment reflects a strong identification with and involvement in an organization, as well as a willingness to exert effort to achieve its goals. It can also be described as a strong desire to remain a member of an organization. Additionally, it includes the willingness to achieve high levels of performance for the organization, along with trust in and acceptance of its values and goals (Luthans, 2006b).

The performance of regional financial management improves when supported by high-quality supervision. Supervision is essential to ensure alignment between the implementation of governmental duties at both regional and central levels and to ensure smooth governance processes. One important element in the realization of Good Corporate Governance (GCG), according to Halim (2002), is effective budget management. To ensure that budget management runs effectively and achieves its intended targets, supervision from direct superiors, legislative bodies, and specialized supervisory institutions is required.

Currently, the Government of West Papua Province has not fully optimized regional financial management. This can be observed from two conditions. First, from the revenue side, the region has not fully optimized its financial potential and remains dependent on central government support. Second, from the expenditure side, spending is not yet efficiently managed, as a significant portion of the budget is allocated to personnel expenditures rather than capital expenditures that support development. These conditions indicate that regional financial management performance is not yet optimal. This situation is influenced by limited human resource competency, low levels of accountability and organizational commitment, and suboptimal supervision quality.

Research findings indicate that competency significantly affects supervision, and improved supervision leads to better work outcomes. Other studies also show that human resource competency significantly influences financial management performance. Higher competency levels among employees contribute to more effective regional financial management. As competency improves, the performance of regional financial management also becomes more effective (Riyanti & Efni, 2020; Raza et al., 2022; Tambing et al., 2022; K. D. C. Putri et al., 2019; Safwan & Abdullah, 2014; Rafar et al., 2015; Kaunang, 2020; Sari et al., 2017).

However, some findings differ from previous studies. Jitmau et al. (2017) found that accountability does not significantly affect local government performance. In that study, government performance is considered effective if planning achieves optimal results, and accountability in regional financial management is a key component in achieving these goals. Similarly, Astuti (2013) found that accountability does not significantly influence government performance in managing regional finance.

Based on the background, research gap, and observed phenomena, the research questions of this study are formulated as follows: (1) how human resource competency, accountability, and organizational commitment influence supervision quality and regional financial management performance; (2) how supervision quality affects regional financial management performance; and (3) the extent to which supervision quality mediates the

relationship between human resource competency, accountability, and organizational commitment and regional financial management performance in the Government of West Papua Province.

Competency can be defined as a combination of skills, knowledge, attitudes, and values reflected in consistent patterns of thinking and acting that develop over time. Continuous and consistent behavior enhances an individual's competence in performing tasks. Higher competency levels lead to improved performance, which in turn enhances regional financial management performance (Nursaid et al., 2021; Kaunang, 2020).

According to Sutrisno (2011), competency is the ability based on skills and knowledge, supported by appropriate work attitudes in carrying out tasks according to established standards. It also includes the ability to produce satisfactory work and to transfer and apply skills and knowledge to new situations. Primayana, Admaja, and Darmawan (2004) define human resource competency as the ability derived from education, training, and experience required to fulfill assigned responsibilities.

Accountability is essential for achieving organizational goals. Individuals responsible for public activities must be able to explain and justify their decisions and processes, as well as take responsibility for outcomes. Accountability requires service providers to explain their actions and be responsible for results (Lukito, 2014; Kusumastuti, 2014).

Accountability also implies that organizations must provide transparent explanations of their performance to stakeholders. Governments, as agents, must manage resources responsibly and report their use to the public. It also reflects responsibility in determining whether organizational goals and missions are successfully achieved (Halim, 2018; Mahmudi, 2013).

(Meyer & Herscovitch, 2001) define commitment as a force that binds individuals to actions relevant to specific targets. Organizational commitment can be assessed through alignment with organizational goals and employee dedication to achieving them. Commitment includes behavioral, cognitive, and affective components, where cognition relates to behavioral intentions and affective commitment reflects emotional attachment.

Organizational commitment reflects employees' attachment to organizational goals, values, and purposes. It involves not only membership but also a willingness to exert additional effort to support organizational success. It also reflects employees' intention to remain with the organization over time and their trust in its mission and goals (Steers & Porter, 2011; Kaswan, 2017).

Wiguna et al. (2015) state that supervision of regional finance is essential for improving local government performance. Effective supervision ensures that the duties of Regional Apparatus Work Units (SKPD) are carried out correctly and minimizes errors. Supervision helps organizations remain aligned with planned objectives. From a theoretical perspective, effective supervision involves continuous observation of organizational activities to ensure alignment with initial plans (Singh, 2014).

Supervision is a continuous process of observing, evaluating, and correcting activities to prevent or address deviations. It ensures that activities align with established goals and plans. In local government, supervision ensures that activities are carried out efficiently, effectively, and in accordance with regulations (Halim & Syam, 2018; Sumarsono, 2010).

Rahmawati & Putra (2016) define regional financial performance as a region's ability to manage its financial resources independently. This includes generating and utilizing local

revenue to support governance, public services, and development without excessive reliance on central government support.

Local governments have a degree of autonomy in managing financial resources for public benefit while adhering to regulations (Dali et al., 2021). Regional financial management is part of the state financial system and plays a critical role in local governance. It is governed by principles that ensure effective control and supervision of financial policies (Renyowijoyo, 2013; Sholeh & Rochmansjah, 2010).

This study generally aims to optimizing financial management to improve the financial performance of the West Papua Provincial Government. Specifically, it seeks to analyze the influence of human resource competency, accountability, and organizational commitment on supervision quality and regional financial management performance. It also examines the impact of supervision quality on financial management performance and evaluates the mediating role of supervision quality in the relationship between these variables within the Government of West Papua Province.

## **RESEARCH METHODS**

This study used qualitative approach, which is approach that aim to test hypothesis, find facts, describe relationship between variables, give statistical description, and also make estimation and prediction of results. The population in this study are employees from 5 Regional Apparatus in West Papua Province with total 5,186 people. The sample is determined by opinion method, so the total sample become 212 people. The analysis test in this research use SEM-AMOS method (Hair et al., 2014).

## **RESULTS AND DISCUSSION**

### **Validity Test of Research Instruments**

The results of the instrument validity test show that all statement items are declared valid. A high correlation coefficient indicates the compatibility between the functions of the item, in other words the instrument is valid. Validity is carried out using the product moment correlation coefficient if the  $R_{count}$  value  $\geq 0.138$  ( $R_{table}$ ).

### **Reliability Test of Research Instruments**

Reliability is a tool to measure questionnaire which become indicator from a variable or construct. A questionnaire can be said reliable if the answers from respondents are consistent from time to time. Based on the reliability test result, variables like HR competency, accountability, organizational commitment, supervision quality, and regional financial management performance show alpha coefficient (Cronbach's Alpha) more than 0.60. So it can be concluded that the instrument is reliable, it means the instrument have good consistency in giving measured score.

### **Inferential Analysis of Empirical Models**

The results of the analysis showed that the highest d-squared Mahalanobis value was obtained in observation 15 of 55,433 and observation 202 of 55,338. Because the value of the d-squared mahalanobis at observation 15 was  $55,433 < 58.30$ , it was concluded that there was no outlier multivariate data.

### 1. Data Normality Test:

The result of normality test show that the critical ratio (CR) value in each indicator, both for skewness and kurtosis, are in range between  $\pm 2.58$ , so it means all indicators are normal in univariate. But for multivariate, the Critical Ratio Multivariate value is 7.242 and CR is 4.042, which is outside the normal criteria  $\pm 2.58$ . It shows that the data is not normal in multivariate.

### 2. Confirmatory Factor Analysis (CFA) Model

Confirmatory testing for each research variable includes aspects like human resource competence, accountability, organizational commitment, quality of supervision, and performance of regional financial management. In this CFA model, the test is done to check the indicators in each latent variable and also the relationship between the latent variables. The indicator testing is done by looking at the loading value of latent variables, both for exogenous and endogenous variables. The result of the test is presented in CFA model below.

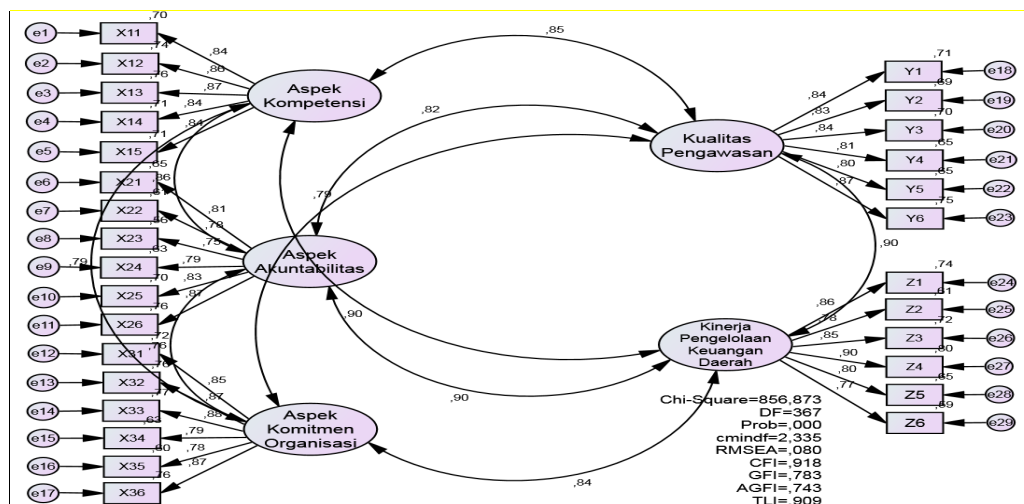
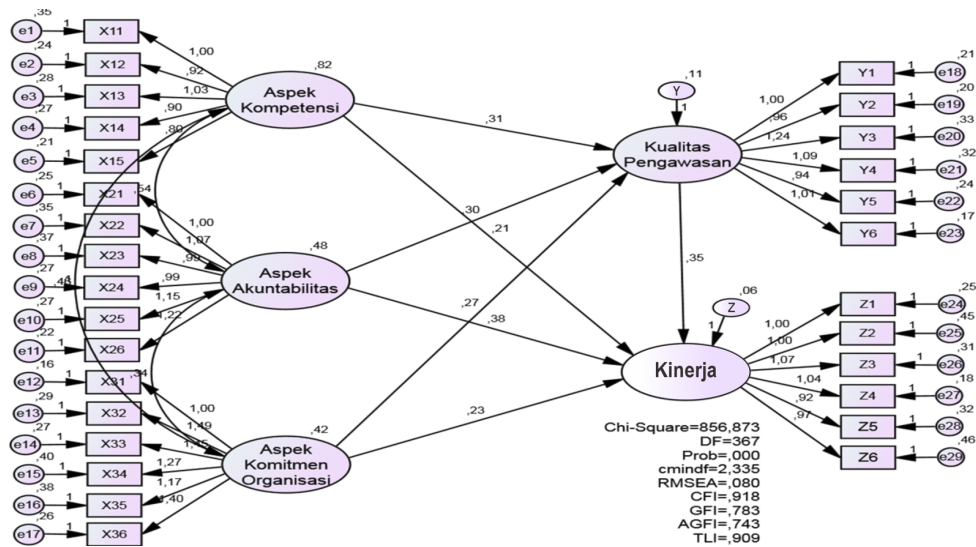


Figure 1 Model Confirmatory Factor Analysis

In the CFA model above, it shows that the model produces chi-square value of 856.873, probability (p) 0.000, cmin/df 2.335, RMSEA 0.080, CFI 0.918, GFI 0.783, AGFI 0.743, and TLI 0.909. Based on these results, it can be said that the model is not fit.

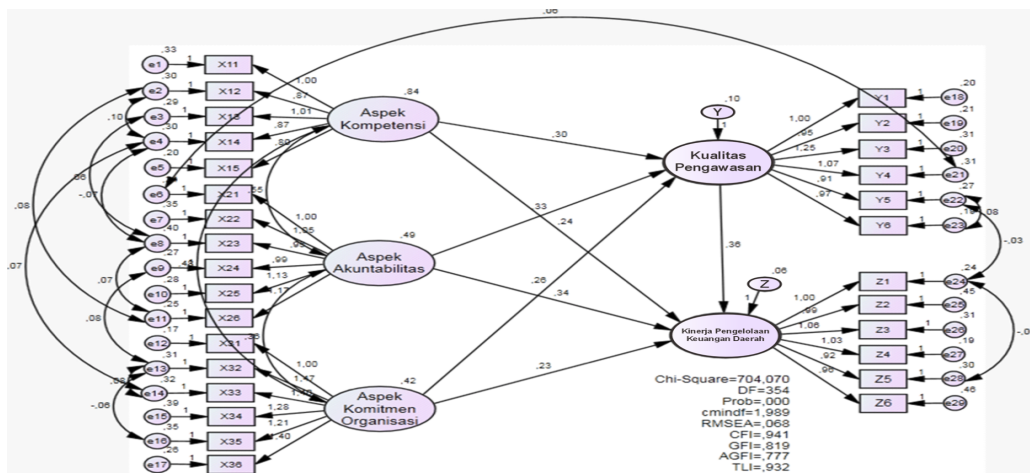
### Structural Equation Model

The result of CFA test show that the model is acceptable because it already meets the required criteria. After that, the CFA model is developed into structural model based on the hypothesis and model in this study. The complete result of structural model is shown in figure 5.2 below.



**Figure 2 Structural Model 1**

In the CFA model above, the model produces chi-square value of 856.873, probability (p) 0.000, cmin/df 2.335, RMSEA 0.080, CFI 0.918, GFI 0.783, AGFI 0.743, and TLI 0.909. So, the model is said not fit because the chi-square value is still high. After the model is modified by correlating the error of indicators, the result of the model is then presented in Figure 5.3.



**Figure 3 Structural Model 2**

### Hypothesis Test

Hypothesis testing is basically used to test theory based on real data in the field. From the data processing result, it can be known how big the relationship between exogenous variables and endogenous variables, including direct effect, indirect effect, and total effect. The testing is done by looking at the level of significance using Critical Ratio (CR) or t-value. A relationship can be said significant if it meets the requirement, that is CR (t-value)  $\geq 1.96$  or p-value  $\leq 0.05$ .

## **1. Empirical Model Testing (Direct Effect & Indirect Effect)**

Empirical model testing is done by check the hypothesis from model that already build. If CR value more than 1.96 or p-value less than 0.05, then H0 will be reject, but if CR less than 1.96 or p-value more than 0.05, then H0 is accept. From the result, it can see that all variables like HR competence, accountability, and organizational commitment give positive and significant effect, both to supervision quality and also to performance of regional financial management. The direct effect show that HR competence, accountability, and organizational commitment can make supervision quality better and also improve the performance. Supervision quality also have positive and significant effect to performance. For indirect effect, HR competence, accountability, and organizational commitment also affect performance through supervision quality. All indirect coefficient is significant because z-value more than 1.96. So, it means all hypothesis from 1 until 10 is accepted because already meet the significance requirement.

### **The Influence of Human Resource Competence on Supervision Quality**

The result of this study show that human resource competence has positive and significant effect to supervision quality. If the competence is high, then supervision quality also become better, but if competence is low, then supervision also become low. People who have good competence usually more active and involved in doing good quality work in the organization. Human resource competence is ability and characteristic from a person like knowledge, skill, and attitude that needed to do their job in work environment.

The result of this study also same with other research that say human resource quality and organizational commitment have positive and significant effect to employee performance. Other research also explain that financial management competence and accountability influence the performance of regional financial management (Silfiani et al., 2021; Rafar et al., 2015). Research by Riyanti & Efni (2020) also find that human resource competence gives significant impact to supervision, and with good supervision, the work result will match with expectation. Competence research by Safwan (2014) also show significant effect on regional financial supervision.

### **The Effect of Accountability on the Quality of Supervision**

The result of this study show that accountability have positive and significant effect to supervision quality. If the accountability in regional financial management is high, then the supervision quality also becomes better, but if accountability is low, then supervision quality also decreases. Good accountability in regional finance can make service activities run better. Effective accountability also depends on public access to financial report that easy to read and understand.

This result is same with other research like Suharyono (2019) which show that accountability, transparency, and supervision have positive and significant effect on budget performance with value for money concept. Research by Nababan et al. (2018) also show that accountability and transparency give positive effect on financial management supervision with value for money concept. Study by Lock & Suprasto (2020) conclude that accountability and information technology have positive effect on regional financial management performance. Also, Harnovinsah et al. (2020) find that accountability and supervision have significant effect on budget performance using value for money concept.

### **The Effect of Organizational Commitment on Supervision Quality**

The study says that when workers have organizational commitment, the supervision get better, more commitment more good supervision, less commitment less good supervision. People who care more about company help with staffing and supervision better. Organizational commitment means workers like company goals and values and maybe they want to stay longer in company. Kaswan (2017) talk about this. Also, other study by Saputra & Hutahaean (2016) show using technology, worker skill, and caring for company together make finance management work better. Alone, technology, skill, or commitment also help management, but together better.

### **The Influence of Human Resources Competence on Regional Financial Management Performance**

The study says human resource skill make financial management in region work better. If people skill better, the finance management better, if skill less good, finance management less good. When employees have good skill, it helps make finance management better. To make financial management work good, government must have people with skill and know how.

This study same with other research say human resource skill make regional financial management more effective. If people skill better, financial management better, if skill bad, financial management also bad. It because of what people know, how they act, and what they can do in work. Research show human resource skill really affect financial management performance. Siti Nurjannah (2014), Raza et al., (2022) talk about this.

### **The Effect of Accountability on Regional Financial Management Performance**

The study show that accountability make financial management in region work better. If regional financial managers have more accountability, the finance management better, if accountability less, the financial management also less good. Good accountability from managers help make financial management work better.

This study same like other research say that performance in managing regional money can get better if accountability good. The research says using accountability maybe make supervision of local government money better, and good supervision make financial management performance better. Other studies also show if accountability better, the performance of regional financial management also better. Harnovinsah et al., (2020), Sukoco (2016), Rafar et al., (2015), Wdajatun & Kristiastuti (2020) talk about this too.

### **The Influence of Organizational Commitment on Regional Financial Management Performance**

The study shows that when workers have organizational commitment, the regional financial management perform better. More commitment more good performance, less commitment less good performance. Good commitment from employees help make regional financial management work better. Organizational commitment helps make financial statements quality better. It means workers really want follow company direction and goals. (Nugroho & Setyowati, 2019).

Organizational commitment built when workers trust company values, want help reach company goals, and stay loyal in organization. If workers feel their heart connected with company values, they happy at work, so they take responsibility and know what to do in

organization, and they also want to report everything by doing accountability for public, including money accountability in financial statements. (Jaros, 2007)

### **The Effect of Supervision Quality on Regional Financial Management Performance**

The study show that supervision quality makes regional financial management work better. If supervision better, financial management better, if supervision less good, financial management less good. Good supervision help make financial management performance better. Supervision system is like rules and procedure to make sure management reach company goals. (Land, 2008)

This study same with other research say supervision very important for regional financial management because it make performance better. Other research also shows if supervision better, financial management work better. Regional financial supervision, accountability, and transparency also affect government performance. (Tambing et al., 2002; Harnovinsah et al., 2020; Binawati & Badriya, 2022)

### **The Influence of Human Resources Competence on Regional Financial Management Performance Through Supervision Quality**

The study show that human resource skill makes regional financial management work better if supervision also well. More skill more good performance with help of supervision, less skill less good performance. Supervision as middle thing help make performance better.

This same like other research say training and skill affect employee performance, supervision also affect employee performance. Training can make performance better through supervision. Skill affect employee performance through supervision. Other research show skill, motivation, and organizational commitment make financial management performance better. Integrating skill and accountability affect regional financial management performance. (Riyanti & Efni, 2020; Stuttgart, 2020; P Eileen Rafar et al., 2015)

### **The Influence of Accountability on Regional Financial Management Performance Through Supervision Quality**

The study show that accountability make regional financial management work better if supervision good. More accountability from managers more good performance with help of supervision, less accountability less good performance. Supervision as middle thing help make performance better.

This same like other research say internal control system make good governance better, but accountability not always make good governance better. Other research show accountability and supervision make budget performance better with Value for Money, but transparency no effect. Also, supervision and accountability make local government performance better. (Influence et al., 2020; Harnovinsah et al., 2020; Binawati & Badriya, 2022)

### **The Influence of Organizational Commitment on Regional Financial Management Performance Through Quality Supervision**

The study shows that when employees have more organizational commitment, the regional financial management work better if supervision also good. More commitment more good performance with supervision help, less commitment less good performance. Supervision as middle thing help make performance better. The study also says higher commitment make performance better through supervision.

This study same as other research (São Paulo et al., 2019) say that good corporate governance make village fund management work better. Also, internal control system makes

good governance effect stronger on village fund performance. (Silfiani et al., 2021) Their research show that human resource quality, organizational commitment, and company culture make employee performance better. Also, using technology, worker skill, and commitment affect financial management performance. Other research show skill, motivation, and commitment affect financial management performance too. (Sari et al., 2017; The First, 2020)

## **Conclusion**

The study finds that human resource competency, accountability, and organizational commitment improve regional financial management performance, particularly when supported by effective supervision. These findings align with agency theory, where the local government acts as an agent responsible for delivering transparent and accountable performance to the public as the principal, thereby building trust through clear and open information. A key contribution of this research lies not in introducing new variable relationships, but in highlighting how, in the context of the West Papua Provincial Government, supervision quality not only directly enhances financial management performance but also indirectly strengthens the effects of human resource competency, accountability, and organizational commitment. This provides a more comprehensive understanding of how internal governance factors translate into improved financial outcomes. Future research is recommended to explore additional moderating or mediating variables—such as technological adoption, leadership style, or organizational culture—and to test these relationships across different regional governments to enhance generalizability.

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