

The Effect of SAP Implementation, The Clarity of The APBD And SPIP on LAKIP in North Sumatra Province

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Abstract

The purpose of this study is to analyze the effect of the implementation of Government Accounting Standards (SAP) and the clarity of the Regional Revenue and Expenditure Budget (APBD) on the Government Internal Control System (SPIP) as a mediating variable. This study confirms that the implementation of SAP and the clarity of APBD together contribute to improving the quality of SPIP, and in the long term have a positive impact on the quality of LAKIP. Local governments that want to improve performance accountability must pay attention to the consistent application of SAP, prepare the APBD with measurable performance indicators, and strengthen the SPIP so that all processes can run with adequate internal supervision. Thus, the quality of LAKIP can continue to be improved as a form of transparency and public accountability. This study uses a quantitative approach with primary data obtained through a questionnaire using a 1–5 Likert scale. The research respondents consisted of local government officials involved in financial reporting, budget planning, internal supervision, and LAKIP preparation. Data processing was performed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with the help of SmartPLS software.

Keywords: Implementasi SAP; APBD; SPIP; LAKIP; SmartPLS.

I. INTRODUCTION

Performance accountability is an important part of the implementation of good governance. Local governments are obliged to account for the implementation of programs and their performance achievements through the preparation of the Government Agency Performance Accountability Report (LAKIP). According to the Ministry of PAN-RB (2019), LAKIP functions to ensure that each government agency manages resources effectively, efficiently, and accountably. However, in practice, the quality of LAKIP between regions still shows significant variation, which is influenced by differences in the quality of planning, budgeting, and internal control systems.

One of the key factors that affect Performance Accountability is the implementation of Government Accounting Standards (SAP). SAP serves as a reference in the preparation of government financial statements to be relevant and reliable (Nordian & Hertianti, 2016). A good SAP implementation provides accurate and stable financial data so that it can be used as a basis for performance analysis in LAKIP. According to Harun (2019), non-compliance with SAP can reduce the quality of information used in evaluating local government performance.

The clarity of the Regional Revenue and Expenditure Budget (APBD) also greatly determines the effectiveness of performance measurement and reporting. Mardiasmo (2018) emphasized that a

clear, transparent, and accountable budget facilitates the process of monitoring and assessing the performance of public organizations. Clarity of the APBD through program objectives, performance indicators, and detailed budget allocations will improve the agency's ability to produce valid and measurable performance reports. On the other hand, an unclear APBD will make it difficult to prepare LAKIP (Mahmudi, 2019).

The Government Internal Control System (SPIP) acts as a mechanism that ensures that all government activities, including budget management and performance reporting, run according to organizational rules and objectives. BPKP (2016) states that effective SPIP improves the reliability of financial information, operational efficiency, and regulatory compliance. Arifin's research (2020) shows that SPIP has a significant effect on maintaining the consistency of program implementation and the suitability between planning and reported performance results.

Based on this description, this study aims to empirically examine the relationship between SAP implementation and the clarity of the APBD on LAKIP by considering the influence of SPIP as a moderation variable that plays a role in improving the quality of governance. This research is expected to make a theoretical contribution to the public management literature as well as provide practical

recommendations for local governments in improving the quality of performance accountability.

II. RESEARCH METHODOLOGY

This study uses a quantitative approach with an *explanatory research method*. The objective is to explain the influence of independent variables (SAP Implementation and APBD Clarity) on dependent variables (LAKIP), as well as to test the ability of SPIP as a moderation variable in strengthening or weakening the relationship. The quantitative approach was chosen because the study tested the relationships between variables based on numerical data analyzed using *Structural Equation Modeling – Partial Least Squares* (SEM-PLS) through SmartPLS software. The population in this study is a Regional Apparatus Organization located in North Sumatra Province. Based on the results of the sample distribution, a sample of 63 employees was obtained. The data analysis technique used was Structural Equation Modeling-PLS (SEM-PLS) analysis. The entire tabulation and data management uses SMART-PLS software.

A. Value for Money Theory

Value for Money is a theory in public financial management that produces the best performance that has economical, efficient, and effective principles. The level of achievement of Value for Money can be reflected in the good quality of LAKIP (Government Agency Performance Accountability Report).

The implementation of SAP on LAKIP is related to the theory of Value for Money where the better the SAP implementation, the better the measurement and reporting of Value for Money in LAKIP.

The clarity of the APBD is the clarity of budget performance management such as activity programs that are implemented effectively and efficiently. A clear APBD will improve the quality of LAKIP as measured by Value for Money.

The government's internal control system aims to review the management of programs that run in accordance with planning. Effective SPIP will increase the achievement of Value for Money which will certainly reflect quality TATAK.

The above variables are factors related to the quality of LAKIP and Value for Money has an important role in the process of achieving good LAKIP quality which is influenced by the variables studied by the researcher.

B. Government Accounting Standards (SAP)

According to (Hernusa & Royani, 2025) said that Government Accounting Standards (SAP) are accounting principles applied in the preparation and presentation of government financial statements. The implementation of SAP in government is useful to increase transparency and accountability in regional financial management. SAP provides consistent accounting standards so

that the presentation of government financial information can be clearly understood and comparable Zuliyana, Mawaddah & Hartati (2023). Based on the definition above, it can be concluded that the implementation of SAP in the government requires the government to prepare financial statements based on the principles and standards that have been set. The implementation of transparent financial information will encourage better performance accountability. With the implementation of this, it strengthens the government's internal control system.

Indicators according to Aminy, Pituringsih, & Widiastuty (2021), that SAP is an accounting principle applied in compiling and presenting government financial statements contained in Government Regulation No. 71 of 2010 as follows:

1. Accounting Basis
2. Substance Principle
3. The principle of periodicity
4. The principle of consistency
5. Full disclosure principle
6. Principle of fair presentation
7. Audit by the BPK

C. Clarity of the APBD

The APBD is a Regional Revenue and

Expenditure Budget which contains the annual financial planning of the local government which contains the regional revenue and expenditure plan for a period of one fiscal year. According to Padmadiani, Blongkod, & Wuryandini (2023), the clarity of budget preparation can help achieve the expected performance. The clarity of the APBD can be described by the extent to which the planned budget target can be in accordance with future realization. The budget must be said clearly, specifically, and accurately in order to do its best to achieve good governance. Based on this literature, it can be concluded that the level or degree at which the regional budget document (APBD) is prepared with a clear, systematic structure, including objectives/activities, performance indicators, and budget allocation that is detailed and transparent so that it is easy to understand and can be used as a basis for planning, implementation, control, and performance/financial accountability. The higher the clarity of the APBD, the easier it will be for local governments to plan activities, measure results, carry out control and evaluation, and prepare accountability reports.

Budget clarity reflects the extent to which budget goals and objectives are clearly formulated so that they can be understood by budget managers. The following are indicators of budget clarity (Indriani, 2023):

1. The purpose of the budget is clearly formulated
2. Performance goals are determined in a measurable manner

3. Clarity of budget allocation details.
4. Ease of understanding budget documents.
5. Budget alignment with planning documents
6. Clarity of guidelines, rules, and budget implementation mechanisms.

D. Government Internal Control System

SPIP is defined as a process that is integral to the actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, security of state assets, and compliance with laws and regulations (Government Regulation Number 60 of 2008).

A similar definition was conveyed by government agencies who explained that SPIP is intended to ensure the effectiveness and efficiency of the implementation of duties, the reliability of financial statements, asset protection, and compliance with regulations.

SPIP that is already effective and efficient is expected to be able to encourage other elements so that they are better. Based on this explanation, it can be concluded that the Government Internal Control System (SPIP) is a series of comprehensive and continuous processes, carried out by the leadership and all employees of government agencies to provide adequate confidence that organizational goals can be achieved effectively and efficiently.

It consists of five main elements in measuring the Government's Internal Control System, namely (Government Regulation Number 60 of 2008):

1. Control Environment
2. Risk Assessment
3. Control Activities / Control Procedures
4. Information and Communication
5. Pemantauan / Monitoring (Monitoring)
6. Internal Control Monitoring)

E. Government Agency Performance Accountability Report

According to Lenak & Datu, 2023. LAKIP is a form of accountability for the implementation of the performance of government agencies in one budget year, as well as an evaluation tool for the public and stakeholders. Through LAKIP, the public can find out the extent to which government agencies have implemented work programs and achieved the planned targets. LAKIP functions as a media for government agency accountability for budget use, program / activity implementation, and performance achievements in one budget year.

LAKIP is an important instrument in the government's performance accountability system that emphasizes transparency, performance measurement, and public accountability, so as to encourage improvement in the quality of performance and services to the community.

The Government Agency Performance Accountability Report (LAKIP) is an accountability instrument consisting of various indicators and mechanisms for measurement, assessment and reporting activities in a comprehensive and integrated manner. The following are the indicators from LAKIP (Ramadhania & Novianty, 2020):

1. Performance Planning
2. Performance measurement
3. Performance reporting
4. Internal evaluation
5. Performance achievements

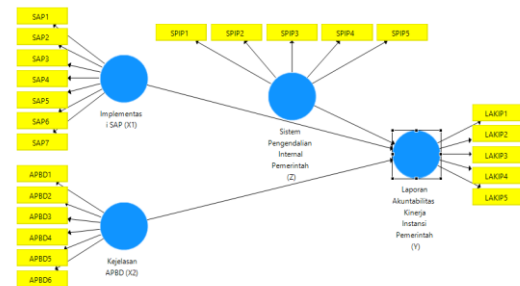


Figure 1. Conceptual framework

The hypotheses in this study are as follows:

- H1: The Implementation of Government Accounting Standards Affects the Internal Control System for the Performance Accountability Reports of Government Agencies
- H2: Clarity of Regional Revenue and Expenditure Budgets Affects the Internal Control System on Government Agency Performance Accountability Reports

III. RESULTS AND DISCUSSION

The characteristics of employees in the OPD of North Sumatra Province can be seen in the following explanation:

Table 1. Characteristics of Respondents by Gender

No	Gender	Number of Respondents	Propose yourself (%)
1	Women	51	80,95%
2	Men	12	19,05%
3	Quantity	63	100%

Table 1 presents the characteristics of respondents based on gender, with a total of 63 respondents. Among these, 51 respondents, or 80.95%, are women, while 12 respondents, or 19.05%, are men. This data reveals that the majority of the respondents in this study are women. It indicates a notable trend where women are more likely to assume roles related to financial management, such as that of a treasurer. This finding could suggest that women are more engaged in positions that require precision and structured management, which are essential in financial oversight. The higher proportion of women in such

positions may reflect their strong capabilities in managing finances and ensuring accountability within the organization. Furthermore, this distribution may provide valuable insights into the gender dynamics within the workforce and how gender influences roles in financial management systems. Given the significant role of women in these positions, it is essential to further explore the factors that contribute to their prevalence in such roles and how their involvement can lead to more effective and transparent financial practices. The dominance of women in this context underscores their potential to positively impact financial management practices in various organizational settings.

The characteristics of employees in the OPD of North Sumatra Province can be seen in the following explanation:

Table 2. Characteristics of Respondents by Education

No	Education	Number of Respondents	Propose yourself (%)
1	Diploma (D3)	10	15,87%
2	Bachelor (S1)	44	69,84%
3	Postgraduate (S2)	9	14,29%
	Quantity	63	100%

From Table 2, it can be seen that the majority of employees in OPDs in North Sumatra Province have a Bachelor's degree (S1). The employee certainly understands the technical aspects of SAP, APBD and the preparation of LAKIP.

The characteristics of employees in the OPD of North Sumatra Province can be seen in the following explanation:

Table 3. Characteristics of Respondents Based on Position/Position

No	Job Title/Position	Number of Respondents	Propose yourself (%)
1	Head of Finance Section/Subdivision	12	19,05%
2	Planner / Budget Manager Staff	32	50,79%

3	Treasurer / Cash Manager	10	15,87%
4	Internal Auditor / Inspectorate	9	14,29%
5	Quantity	63	100%

Based on the table, it is clear that the number of employees who serve as planning staff or budget managers amounts to more than 50%. This also proves that budget planning staff have a better understanding than several other positions regarding SAP, APBD, or LAKIP. This does not mean that other positions do not understand this matter, but planning staff who are directly involved in the management process.

A. RESULT

1. Menilai Outer Model/Masurement Model

In PLS-SEM, the Outer Model (or Measurement Model) is a stage to evaluate the quality of the indicators that measure each latent variable. The goal is to ensure that the indicators used are completely valid and reliable to represent constructs.

The assessment of the outer model is divided into two types depending on the type of construct:

- Reflective (the indicator is influenced by the construct)
- Formative (indicators form constructs)

Table 4. Outer Loadings (Measurement Model)

No	Variabel	Indicator	Outer Loading	Remarks
1	SAP implementation	SAP1	0,812	Valid
		SAP2	0,846	Valid
		SAP3	0,871	Valid
		SAP4	0,889	Valid
		SAP5	0,833	Valid
		SAP6	0,860	Valid
		SAP7	0,874	Valid
2	Clarity of the APBD	KA1	0,821	Valid
		KA2	0,857	Valid
		KA3	0,840	Valid
		KA4	0,873	Valid
		KA5	0,885	Valid
		KA6	0,862	Valid
3	SPIP	SPIP1	0,834	Valid
		SPIP2	0,868	Valid
		SPIP3	0,877	Valid
		SPIP4	0,845	Valid
		SPIP5	0,853	Valid
4	LAKIP	LAKIP1	0,833	Valid
		LAKIP2	0,857	Valid
		LAKIP3	0,875	Valid
		LAKIP4	0,862	Valid
		LAKIP5	0,848	Valid

The indicators used in this study have a strong contribution in reflecting the construct. No

indicators need to be eliminated because they all meet the minimum limit of validity.

2. AVE (Average Variance Extracted)

All variables have values:

- AVE SAP = 0.676
- AVE Budget Clarity = 0.680
- AVE SPIP = 0.704
- AVE LAKIP = 0.703

The entire AVE value > 0.50, thus meeting the **convergent validity criteria**.

These variables can explain **more than 50% of the variance of the indicators**, so the measurement model can be said to be very good.

1. Path Coefficient (Model Struktural)

Table 5. Model Struktural

No	Relationships Between Variables	Path Coefficient	Interpretasi
1	SAP → LAKIP	0.312	Positive influence, the better the SAP implementation, the LAKIP quality will increase
2	Budget Clarity → INCLUDING	0.284	The clearer the budget, the better the quality of LAKIP
3	SPIP → LAKIP	0.267	SPIP plays a positive role in increasing LAKIP
4	SAP × SPIP → INCLUDING (Moderation)	0.198	SPIP strengthens SAP's influence on LAKIP
5	Budget Clarity × SPIP → LAKIP (Moderation)	0.175	SPIP strengthens the relationship between Budget Clarity and LAKIP

All relationships have positive values and SPIP moderation is shown to strengthen the model. The better the SPIP, the stronger the influence of SAP and budget clarity on LAKIP.

4. Bootstrapping (t-statistics & p-value)

Table 6. t-statistics & p-value)

No	Hubungan	Original Sample	t-statistic	p-value	Remarks
1	SAP → LAKIP	0.312	4.982	0.000	Signifikan
2	ClarityBudget → INCLUDING	0.284	4.115	0.000	Signifikan
3	SPIP → LAKIP	0.267	3.802	0.000	Signifikan
4	SAP × SPIP → INCLUDING	0.198	3.121	0.002	Significant moderation
5	Budget Clarity × SPIP → LAKIP	0.175	2.842	0.005	Significant moderation

Bootstrapping Interprets

- All t-values > 1.96 and p-values < 0.05 → the entire path are significant
- This shows the structural model is very strong and valid
- SPIP moderation proved significant to all relationships

5. Effect Size (f²)

Effect size is used to assess the extent to which each variable influences LAKIP.

Table 7. Effect Size (f²)

No	Hubungan	f ²	Category
1	SAP → LAKIP	0.182	Medium
2	Budget Clarity → INCLUDING	0.157	Medium
3	SPIP → LAKIP	0.102	Small–Medium
4	SAP × SPIP → INCLUDING	0.085	Small
5	Budget Clarity × SPIP → LAKIP	0.061	Small

Interpretation f²

- SAP & Budget Clarity has a moderate influence on LAKIP
- SPIP and the two moderation relationships had a small but significant influence
- This is very common on the SmartPLS moderation model

6. R Square (R²)

Table 8. Result R Square

Variable endogenous	R Square	Criteria
INCLUDING	0.684	Strong

R Square Interpretation

Value $R^2 = 0.684$ means:

SAP, Budget Clarity, SPIP, and SPIP moderation can explain 68.4% of LAKIP variations. The rest (31.6%) was explained by other factors outside the model. In social research, this value is categorized as strong.

B. DISCUSSION

1. The Effect of SAP Implementation on SPIP on LAKIP

The results showed that SAP implementation had a positive and significant effect on the quality of LAKIP with a coefficient value of **0.312**. These findings indicate that the better the implementation of the Government Accounting System (SAP), the

better the quality of LAKIP preparation in government agencies. SAP provides a clear framework for recording, measuring, and reporting financial transactions so that the performance accountability process becomes more transparent. This is in line with the view that "public sector accounting is the main instrument to create transparency and accountability of government performance.

Thus, SAP not only plays a role in recording transactions, but also determines the quality of information used in the preparation of performance reports. Consistent SAP implementation makes LAKIP more accountable because all processes are based on the standards set by the government.

2. The Effect of Regional Revenue and Expenditure Budget Clarity on LAKIP

The clarity of the budget in this study was also proven to have a positive effect on the quality of LAKIP with a coefficient value of 0.260. The findings show that the clearer the goals, objectives, and budget allocation, the better the preparation of LAKIP will be. This is in line with the concept that "a clearly structured and measurable budget can improve the effectiveness of reporting and performance control."

Budget clarity makes it easier for work units to understand the flow of resources they have so that performance achievements can be appropriately related to budget usage. When the budget is structured in detail and can be traced, the performance evaluation process in LAKIP becomes more accurate. Therefore, budget clarity is one of the most important factors for the success of reporting the performance of government agencies.

3. The Influence of SPIP on LAKIP

The results of the study show that SPIP has a positive influence on the quality of LAKIP. SPIP ensures that there is an adequate internal supervision and control system so that the preparation of performance reports runs in accordance with the principle of accountability. As stated in the internal

control literature, "effective internal controls will improve the reliability of the information that the organization generates."

The good implementation of SPIP encourages agencies to carry out the process of planning, implementing, recording, and reporting activities in an orderly and structured manner. Thus, SPIP helps prevent irregularities and ensures that LAKIP is compiled based on valid and verified data.

4. The Effect of SPIP Moderation on the Influence of SAP on LAKIP

The study also found that SPIP plays a role as a moderation variable that strengthens the influence of SAP on LAKIP quality with a coefficient of 0.198. This means that when SPIP is implemented strongly, the positive influence of SAP implementation on LAKIP is even greater. These findings are consistent with the theory that "internal control systems strengthen the effectiveness of information and reporting systems in public sector organizations."

SPIP ensures that the results of SAP implementation do not stop at the presentation of financial data, but are also used effectively to compile accountable performance reports. With SPIP, each reporting stage has a monitoring mechanism that reduces the risk of errors or data manipulation. Therefore, SPIP strengthens the link between SAP implementation and LAKIP quality.

5. The Effect of SPIP Moderation on the Effect of APBD Clarity on LAKIP

In addition, SPIP has also been proven to strengthen the relationship between Budget Clarity and LAKIP. With the existence of SPIP, budget allocation and implementation can be supervised and accounted for more strictly. As the concept of internal control states that "good supervision will increase compliance with the plans and budgets that have been set."

Thus, budget clarity not only helps in the planning process, but is also more effective in producing performance reports when supported by a strong internal control system. SPIP ensures that the budget is used according to the purpose, so that the preparation of LAKIP becomes more precise, measurable, and in accordance with accountability standards.

IV. CONCLUSION

The purpose of this study is to analyze the effect of the implementation of Government Accounting Standards (SAP) and the clarity of the Regional

Revenue and Expenditure Budget (APBD) on the Government Internal Control System (SPIP) as a mediating variable. This study confirms that the implementation of SAP and the clarity of APBD together contribute to improving the quality of SPIP, and in the long term have a positive impact on the quality of LAKIP. Local governments that want to

improve performance accountability must pay attention to the consistent application of SAP, prepare the APBD with measurable performance indicators, and strengthen the SPIP so that all processes can run with adequate internal supervision. Thus, the quality of LAKIP can continue to be improved as a form of transparency and public accountability. This study uses a quantitative approach with primary data obtained through a questionnaire using a 1–5 Likert scale. The research respondents consisted of local government officials involved in financial reporting, budget planning, internal supervision, and LAKIP preparation. Data processing was performed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with the help of SmartPLS software.

V. RECOMMENDATION

Based on the results of the study, local governments are advised to improve the consistency of the implementation of Government Accounting Standards (SAP) through continuous training and strengthening of internal regulations, prepare a clear and performance-based APBD with measurable indicators, and strengthen the Government Internal Control System (SPIP) through increasing the role of the Government Internal Supervisory Apparatus (APIP), implementing risk management, and periodic internal control evaluations. so that SPIP can function optimally as a mediating variable in improving the quality of LAKIP which is not only administrative, but also reflects transparency, accountability, and continuous improvement of local government performance.

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