

# Analysis Of The Financial Management Performance Of Legal Entity State Universities (Case Study At Universitas Negeri Semarang)

Riza Firmansyah<sup>1</sup>, Rudi Hartono<sup>2</sup>, Nina Farliana<sup>3</sup>  
Universitas Negeri Semarang-<sup>1</sup>rizafirmansyah@mail.unnes.ac.id  
-<sup>2</sup>rudihartono@mail.unnes.ac.id  
-<sup>3</sup>ninafarliana@mail.unnes.ac.id

**Abstract-***The purpose of this research is to determine the influence of human resource quality, organizational commitment, and facilities and infrastructure on financial management performance. This research also aims to test the relationship of the financial information system as a moderating variable on the influence of human resource quality, organizational commitment, and facilities and infrastructure on financial management performance. The sample used in this study amounts to 90 people involved in the financial management process at UNNES. The data analysis technique used is SmartPLS 3.3.3 software. The results of the study show that human resource quality and organizational commitment positively influence financial management performance. In contrast, facilities and infrastructure do not affect financial management performance. The moderation test results of the financial information system strengthen the relationship between human resource quality and financial management performance. However, the relationship between organizational commitment and facilities and infrastructure cannot be moderated by the financial information system.*

**Keywords:** *Human Resource Quality, Organizational Commitment, Facilities and Infrastructure, Financial Information System*

## 1. Introduction

The financial management of State Higher Education Institutions (PTN) in Indonesia, as regulated in Law Number 12 of 2012 Article 65, is divided into three categories: PTN-Satker (PTN Ministry Work Unit), PTN-BLU (PTN Public Service Agency), and PTN-BH (PTN Legal Entity). Among these three types of PTN, Legal Entity State Universities are given full autonomy in both academic and non-academic fields. According to Herlina *et al.*, (2023), PTN-BH autonomy in the academic field includes up to 50% of new student intake quotas through independent pathways and the opening and closing of study programs. In the non-academic field, the autonomy provided includes financial management, which is no longer guided by state regulations. PTN-BH is given full autonomy to manage its finances according to its characteristics and culture.

The issuance of Government Regulation Number 36 of 2022 concerning the Legal Entity State University of Semarang, grants UNNES autonomy in non-academic fields, particularly financial management. According to Government Regulation Number 8 of 2020 on Amendments to Government Regulation Number 26 of 2015 concerning the Forms and Mechanisms of Funding for Legal Entity State Universities, PTN-BH has very flexible financial autonomy compared to Public Service Agency State Universities. Based on Government Regulation Number 8 of 2020, PTN-BH has the authority to set its references in financial management. The financial statements of Legal Entity State Universities (PTN-BH) must include statements of financial position (initial and changes), activity reports, cash flow reports,

and notes on financial statements. The absence of specific references in financial management presents challenges for PTN-BH.

The change in UNNES's status from PTN-BLU to PTN-BH in financial management, which began in 2023, affects financial management performance. Financial performance is the output or result of a financial business process within an organization. According to Rosnidah *et al.*, (2022), government performance represents the level of achievement or target goals of government institutions, describing the vision, mission, and strategies to show the success or failure level of the implementation of activities according to programs and policies. According to Farina *et al.*, (2023), performance is a measure of the ability or achievement of an individual, team, organization, or system in achieving predetermined goals. Performance is usually measured by comparing the achieved results with previously set targets or standards. Meanwhile, financial management is the process of organizing, monitoring, and controlling all financial resources owned by an organization or business entity. Good management performance will impact the quality of PTN-BH because all programs and activities can run well.

To maintain good financial management performance at PTN-BH, steps must be taken to improve financial management performance. According to previous research, including Indriati *et al.*, (2023), Hadis *et al.*, (2022), Rosnidah *et al.*, (2022), Agustina, (2013) Rahman and Rachman (2021), Fitria and Wibisono, (2019), Windapo and Moghayedi, (2020) and Sari *et al.*, (2017), several factors that can affect financial management performance include human resource quality, organizational commitment, and facilities and infrastructure. These three variables are considered to influence the financial management performance at PTN-BH.

Human Resources (HR) are essential components of an organization to achieve its goals. According to Putri and Syarief (2021) human resources are one of the most critical factors in an organization because they represent the intelligence, expertise, and skills that characterize the organization. The quality of human resources relates to the abilities of individuals within an organization to complete their tasks. The quality of human resources is a benchmark to better understand how qualified resources are. Some characteristics of basic competencies possessed by everyone include character, motives, self-concept, knowledge, and skills

According to Fitria and Wibisono (2019) organizational commitment is a strong belief and support for the values and goals that the organization wants to achieve. Employees will make maximum efforts to achieve the organization's goals if they have a commitment to good financial management. Employees who are committed to the goals of good financial management are motivated to interact with leaders and colleagues who can provide insights into the work environment, performance goals, and other aspects that have a significant impact on employee performance.

Facilities are all things that can be used as tools to achieve goals, equipment, and media. Infrastructure is defined as a device that serves as the main support in the effort to achieve a predetermined goal together. According to Khafid and Tumanggor (2022), facilities and infrastructure are equipment that directly or indirectly can help employees perform their tasks in the work environment. Facilities and infrastructure are essential factors in employee productivity. Employees supported by adequate facilities and infrastructure will certainly complete their work more quickly.

In addition to the three factors mentioned above, according to contingency theory by Otley, (1980), there is no system that can be universally applied in every organization, but it depends on the factors or conditions within an organization. The effectiveness of implementing a system depends on the suitability between the system and the environment in which it is implemented.

Some researchers in the field of management have conducted tests where one of the factors that can strengthen the relationship of social research is the financial information system.

A financial information system is an ICT-based system that helps financial business processes in an organization. In several government organizations, the system significantly aids business processes in a work unit to accelerate the processes of budgeting, implementation, and reporting. According to Farina et al., (2023), financial systems in organizations, whether governmental or private, can enhance financial management performance.

The use of financial information systems by several organizations in the Government sector is believed to improve the performance of these organizations. The research found that the use of the system can enhance the performance of private universities. The limited research examining the impact of financial management performance on Legal Entity State Universities (PTN-BH) makes it interesting to study at State Universities, especially at Semarang State University, which has changed its status from Public Service Agency to Legal Entity State University (PTN-BH).

The purpose of this research is to analyze the influence of human resource quality, organizational commitment, and facilities and infrastructure on financial management performance. Additionally, this research aims to determine whether the financial information system can moderate the relationship between human resource quality, organizational commitment, and facilities and infrastructure on financial management performance.

## **2. Research Methodology**

The type of research used in this study is quantitative research. Quantitative research methodology is a type of research characterized by systematic, planned, and clearly structured processes from the beginning to the creation of the research design. The data used in this research is primary data by distributing research questionnaires directly to respondents.

The population in this study includes all employees with positions as Commitment-Making Officials (PPK), PPK Staff, Treasurers, and Staff directly involved in the financial management process working at Semarang State University. The sampling method in this research uses probability sampling. According to Sugiyono (2018), probability sampling is a sampling technique that provides equal opportunities for every element of the population to be selected as sample members. The probability sampling method essentially aims to ensure that each population element has the same probability of being chosen randomly.

The data analysis technique used is the SmartPLS 3.3.3 software. The use of SmartPLS 3.3.3 software is for hypothesis testing in research. The reason for using SmartPLS 3.3.3 is that the goal of this research is to develop or confirm existing theories. Using structural equation modeling (SEM) in research is considered more accurate for analyzing questionnaire data involving perceptions (Ghozali and Latan, 2015).

The variables in this study consist of dependent variables, independent variables, and moderating variables. Below is a summary of the operational research variables:

Table 1 Variable and Operational Definition

No.	Variable Type	Variable		Operational Definition
1	Dependent	Financial Performance	Management	The result of financial business processes in an organization, from planning to reporting
2	Independent	Human Resource Quality		The ability of human resources derived from character, motives, self-concept, knowledge, and skills
3	Independent	Organizational Commitment		A strong belief and support for the values and goals that the organization aims to achieve
4	Independent	Facilities and Infrastructure		Equipment that directly or indirectly helps employees perform their tasks in the work environment
5	Moderating	Financial System	Information	An ICT-based system that helps financial business processes in an organization

### 3. Research Results and Discussion

#### Descriptive Analysis

Based on the results of distributing questionnaires to respondents via Google Form, the total number of questionnaires is 90. The detailed data distribution of respondents is presented in the following table.

Table 2 detailed data distribution of respondents

Description	Number of People	Percentage (%)
Gender		
Male	30	33.3
Female	60	66.7
TOTAL	90	100
Education Level		
High School/Vocational	1	1.11
Diploma	2	2.22
Bachelor	41	45.56
Master	33	36.67
Doctorate	13	14.44
TOTAL	90	100

Source: Processed Data, 2024

Based on Table 2, the number of male respondents is 30, while the number of female respondents is 60. Meanwhile, in terms of education level, the number of respondents with high school/vocational education is 1, diploma is 2, bachelor's degree is 41, master's degree is 33, and doctorate is 13.

### **Instrument Testing**

Instrument testing is conducted to determine the validity and reliability levels of an instrument used to measure research variables. According to Ghazali (2011), instrument testing can be performed using convergent validity, discriminant validity, and composite reliability. This testing uses SmartPLS version 3.3.3.

#### **1. Convergent Validity**

Based on Table 3, all indicators used to measure all variables are valid because the outer loading values are above 0.7.

**Table 3 Outer Loading**

<b>Variable</b>	<b>Indicator</b>	<b>Outer Loading</b>	<b>Conclusion</b>
Financial Management Performance	KLK1	0.882	Valid
	KLK2	0.879	Valid
	KLK3	0.716	Valid
	KLK4	0.712	Valid
	KLK5	0.714	Valid
	KLK6	0.852	Valid
	KLK7	0.813	Valid
	KLK8	0.840	Valid
	KLK9	0.908	Valid
	KLK10	0.803	Valid
	KLK11	0.801	Valid
Human Resource Quality	KSDM1	0.879	Valid
	KSDM2	0.807	Valid
	KSDM3	0.758	Valid
	KSDM4	0.856	Valid
	KSDM5	0.734	Valid
	KSDM6	0.767	Valid
	KSDM7	0.788	Valid

Variable	Indicator	Outer Loading	Conclusion
Organizational Commitment	KSDM8	0.852	Valid
	KSDM9	0.735	Valid
	KO1	0.897	Valid
	KO2	0.908	Valid
	KO3	0.907	Valid
	KO4	0.860	Valid
Facilities and Infrastructure	SP1	0.772	Valid
	SP2	0.802	Valid
	SP3	0.839	Valid
	SP4	0.864	Valid
	SP5	0.844	Valid
	SP6	0.837	Valid
	SP7	0.842	Valid
	SP8	0.814	Valid
Financial Information System	SIKEU1	0.836	Valid
	SIKEU2	0.861	Valid
	SIKEU3	0.747	Valid
	SIKEU4	0.854	Valid
	SIKEU5	0.892	Valid
	SIKEU6	0.880	Valid
	SIKEU7	0.749	Valid

Source: Processed Data, 2024

## 2. Discriminant Validity

Based on the output from SmartPLS 3.3.3 in Table 4, the Average Variance Extracted (AVE) value of all variables is above 0.5, indicating that all indicators used to measure all variables are valid.

### 3. Composite Reliability

Based on the output from SmartPLS 3.3.3 in Table 4, the values of Cronbach's Alpha and Composite Reliability are above 0.7, indicating that all variables are reliable.

**Table 4 Discriminant Validity and Composite Reliability**

Variable	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
Financial Management Performance	0.948	0.955	0.662
Human Resource Quality	0.929	0.941	0.638
Organizational Commitment	0.915	0.940	0.798
Facilities and Infrastructure	0.935	0.945	0.684
Financial Information System	0.926	0.940	0.694

Source: Processed Data, 2024

### Inner Model Testing

The inner model testing aims to determine how well the created model fits. One way to test the structural model is by looking at the coefficient of determination ( $R^2$ ) index. Based on Table 5, the R Square value is 0.714, and the R Square Adjusted value is 0.690. This means that all exogenous constructs of human resource quality, organizational commitment, and facilities and infrastructure towards financial management performance with the financial information system as a moderating variable explain 71.4% of the variance in financial management performance. Meanwhile, the adjusted R Square value of 0.690 or 69% indicates that the exogenous constructs of human resource quality, organizational commitment, and facilities and infrastructure towards financial management performance with the financial information system as a moderating variable fall into the strong category, as the value is above 0.67.

Table 5 R Square Value

Independent Variables	R Square	R Square Adjusted
Financial Management Performance	0.714	0.690

Source: Processed Data, 2024

### Research Results

Based on Table 6, hypotheses 1 and 2 are accepted because the P value is significant, below 0.05, i.e., 0.020. Meanwhile, hypothesis 3 is rejected because the P value is above 0.05. For the moderation test, hypothesis 4 is accepted because the interaction between human resource quality and the financial information system towards financial management performance has a P value below 0.05. Meanwhile, hypotheses 5 and 6 are rejected because the interaction between organizational commitment and the financial information system towards financial management performance and the interaction between facilities and infrastructure and the financial information system towards financial management performance have P values above 0.05, and the original sample values are negative.

Table 6 Hypothesis Test Results

Hasil	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
Kualitas_SDM -> Kinerja_LK	0,361	0,355	0,101	3,565	0,000
KO -> Kinerja_LK	0,332	0,318	0,108	3,072	0,002
Sarpras -> Kinerja_LK	-0,114	-0,082	0,098	1,162	0,246
Simkeu -> Kinerja_LK	0,301	0,314	0,099	3,028	0,003
KualitasSDM*Simkeu -> Kinerja_LK	0,205	0,196	0,093	2,196	0,029
KO*Simkeu -> Kinerja_LK	-0,227	-0,190	0,096	2,379	0,018
Sarpras*Simkeu -> Kinerja_LK	-0,180	-0,188	0,073	2,453	0,015

Source: Processed Data, 2024

### Discussion

#### The Influence of Human Resource Quality on Financial Management Performance

Based on Table 6, it shows that the P value for human resource quality on financial management performance is significant, below 0.05, which is 0.000. The original sample value also shows a positive relationship, as it has a value of 0.361. This indicates that human resource quality positively influences financial management performance. This result aligns with the studies by Putri and Syarief (2021), Zubaidi *et al.*, (2019) and Fitria and Wibisono, (2019) found that human resource quality positively impacts financial management performance. This indicates that qualified human resources will improve organizational performance, including financial management performance at Semarang State University. This result is also supported by the respondent data, which shows that the majority have a bachelor's and master's degree education. In human resource management, to improve the



quality of human resources, training and education related to their work fields can be provided.

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

Based on Table 6, it shows that the P value for organizational commitment on financial management performance is significant, below 0.05, which is 0.002. The original sample value also shows a positive relationship, as it has a value of 0.332. This indicates that organizational commitment positively influences financial management performance. This result aligns with the studies by Fuada (2021) and Sari *et al.*, (2017) which found that organizational commitment positively impacts financial management performance. Employees with organizational commitment will enhance employee performance, impacting organizational performance, including financial management performance. Organizational commitment can generally be interpreted as the psychological relationship between employees and their organization. According to Fuada (2021) if financial managers have organizational commitment, they will sincerely complete their tasks and responsibilities to achieve the planned budget and work targets.

#### **The Influence of Facilities and Infrastructure on Financial Management Performance**

Based on Table 6, it shows that the P value for facilities and infrastructure on financial management performance is not significant, above 0.05, which is 0.246. This indicates that facilities and infrastructure do not affect financial management performance. This result is not consistent with Hasanuddin *et al.*, (2023) and Hadis *et al.*, (2022). The facilities and infrastructure in the form of work facilities do not impact financial management performance. This result also shows that the financial management performance at Semarang State University is not influenced by the facilities provided to employees. The facilities provided to employees vary depending on their positions. Employees with higher positions certainly receive more facilities, such as official vehicles, laptops, internet access, and other supporting facilities. Meanwhile, staff employees are only provided with standard facilities such as personal computers, printers, internet access, and other supporting equipment.

#### **The Influence of Human Resource Quality on Financial Management Performance with Financial Information System as a Moderating Variable**

Based on Table 6, the direct testing of the variable human resource quality on financial management performance has a positive influence. Meanwhile, the test with the moderating variable interaction between human resource quality and the financial information system on financial management performance also has a positive influence. The analysis result of the direct relationship (inner model) of the financial information system on financial management performance is positive. Therefore, its moderating nature is quasi-moderation. This result is consistent with Otley's contingency theory (1980), which assumes that in the relationship of social variables, there are situational factors that can strengthen a relationship. In this study, the influence of human resource quality on financial management performance can be affected by situational factors, namely the financial information system. The financial information system can enhance the impact of human resource quality on financial management performance. Some indicators for measuring the financial information system include appearance, ease of use, accuracy, and efficiency. The indicators in the financial information system can strengthen the influence of human resource quality on financial management performance.

### **The Influence of Organizational Commitment on Financial Management Performance with Financial Information System as a Moderating Variable**

Based on Table 6, the direct testing of the variable organizational commitment on financial management performance has a positive influence. Meanwhile, the test with the moderating variable interaction between organizational commitment and the financial information system on financial management performance has a negative influence and does not support the hypothesis. The analysis result of the direct relationship (inner model) of the financial information system on financial management performance is positive. Therefore, its moderating nature is predictor moderation. This result is not consistent with Otley's contingency theory (1980). This means that the influence of organizational commitment on financial management performance cannot be affected by situational factors, namely the financial information system. Although the P value is significant below 0.05, it does not align with the initial hypothesis because the original sample value is -0.227, indicating a negative relationship. Although organizational commitment directly influences financial management performance at Semarang State University as a PTNBH, the financial information system cannot enhance the relationship between the two variables.

### **The Influence of Facilities and Infrastructure on Financial Management Performance with Financial Information System as a Moderating Variable**

Based on Table 6, the direct testing of the variable facilities and infrastructure on financial management performance does not affect. Meanwhile, the test with the moderating variable interaction between facilities and infrastructure and the financial information system on financial management performance has a negative influence and does not support the hypothesis. The analysis result of the direct relationship (inner model) of the financial information system on financial management performance is positive. Therefore, its moderating nature is predictor moderation. This result is not consistent with Otley's contingency theory (1980). This means that the influence of facilities and infrastructure on financial management performance cannot be affected by situational factors, namely the financial information system. The facilities and infrastructure provided to employees do not influence financial management performance at Semarang State University, indicating that employees work with full dedication to the organization without paying attention to the facilities they receive. This is quite good, showing that employees perform their duties and functions well. This result is also supported by the fact that the moderating variable financial information system does not influence the relationship between facilities and infrastructure and financial management performance. During the transition period as a PTNBH, the financial information system is not yet perfect, making it unable to strengthen the relationship between facilities and infrastructure on financial management performance.

## **4. Conclusion and Suggestions**

Based on the explanation above, it can be concluded that the direct path coefficient testing of human resource quality and organizational commitment positively influences financial management performance. Meanwhile, facilities and infrastructure do not affect financial management performance. The moderation effect test results conclude that the financial information system strengthens the relationship between human resource quality and financial management performance. However, the relationship between organizational commitment and facilities and infrastructure cannot be moderated by the financial information system. From the research results above, it can be suggested for future research

to add supporting theories, increase the sample size, or include other independent variables not used in this research. Future research is also expected to use additional research methods.

## References

- Agustina, O. (2013). Jurnal Analisis Kinerja Pengelolaan Keuangan Daerah dan Tingkat Kemandirian Daerah Di Era Otonomi Daerah: Studi Kasus Kota Malang (Tahun. *Jurnal Berkala Ilmiah Efisiensi*, 16(2), 1–10.
- Farina, L., Ekananda, M., & Fatimah, F. (2023). Pengaruh Sistem Informasi Keuangan dan Pengawasan Keuangan Terhadap Kinerja Pengelolaan Keuangan yang Dimediasi Komitmen Organisasi. *Jurnal Sosial Ekonomi Dan Humaniora*, 9(3), 308–315. <https://doi.org/10.29303/jseh.v9i3.384>
- Fitria, N., & Wibisono, N. (2019). Regulasi, Komitmen Organisasi, Sumber Daya Manusia, dan Pengelolaan Keuangan Desa terhadap Kinerja Pemerintah Desa. *JAAF (Journal of Applied Accounting and Finance)*, 3(2), 85–98. <http://dx.doi.org/10.33021/jaaf.v3i1.680>
- Fuada, N. (2021). Kompetensi Aparatur, Komitmen Organisasi dan Pengawasan Keuangan Terhadap Kinerja Pengelolaan Keuangan Daerah. *Nobel Management Review*, 2(2), 259–270. <https://doi.org/10.37476/nmar.v2i2.1921>
- Ghozali, I., & Latan, H. (2015). *PARTIAL LEAST SQUARES (Konsep, Teknik dan Aplikasi Menggunakan Program SmartPLS 3.0)* (2nd ed.). Badan Penerbit Undip.
- Hadis, F., Ihsan, H., Dwiharyadi, A., Septriani, Y., & Afni, Z. (2022). Pengaruh Pemanfaatan Teknologi Informasi, Kompetensi Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan. *Akuntansi Dan Manajemen*, 17(2), 106–120. <https://doi.org/10.30630/jam.v17i2.202>
- Hasanuddin, H., Singgarniari, E., Faisal, F., Ritonga, A., Nasution, I., Wasesa, S., & Rahayu, S. (2023). Pengaruh Sarana Prasarana, Kualitas SDM dan Kemampuan Kerja Terhadap Kinerja Pegawai. *Ekonomi, Keuangan, Investasi Dan Syariah (EKUITAS)*, 4(2), 804–813. <https://doi.org/10.47065/ekuitas.v4i2.2407>
- Herlina, Firmansyah, R., Harjanto, A. P., & Hartono, R. (2023). Analysis of the Readiness for Changes in the Financial System of Public Service Agency State University (Blu) Become Ptn Legal Entity (Ptnbh) (Study At Universitas Negeri Semarang. *JMBI UNSRAT (Jurnal Ilmiah Manajemen Bisnis Dan Inovasi Universitas Sam Ratulangi)*, 10(2), 1472–1485. <https://doi.org/10.35794/jmbi.v10i2.49523>
- Indriati, P., Salim, M. F. S., Sihite, M., & Zulkifli. (2023). Kinerja Perguruan Tinggi Dalam Perspektif Kinerja Layanan, Strategi Pemanfaatan Teknologi Dan Kompetensi Sumberdaya Manusia. *JIMP: Jurnal Ilmiah Manajemen Pancasila*, 3(1), 12–30. <https://doi.org/10.35814/jimp.v3i1.4088>
- Khafid, U., & Tumanggor, B. F. (2022). Pengaruh Kebijakan Pimpinan, Dukungan Teknologi, dan Sarana Prasarana terhadap Kinerja Pegawai di Masa Pandemi Covid-19 di Lingkungan Politeknik Keuangan Negara STAN. *Jurnal Sumber Daya Aparatur*, 4(No. 1). <https://jurnal.stialan.ac.id/index.php/JSDA/article/view/537>
- Otley, D. T. (1980). The contingency theory of management accounting: Achievement and prognosis. *Accounting, Organizations and Society*, 5(4), 413–428. [https://doi.org/10.1016/0361-3682\(80\)90040-9](https://doi.org/10.1016/0361-3682(80)90040-9)
- Putri, E. S., & Syarif, A. (2021). Pengaruh Kompetensi Sumber Daya Manusia Terhadap

- Pengelolaan Keuangan Daerah Serta Implikasinya Pada Kinerja Keuangan Pemerintah Daerah ( Survey Pada Organisasi Perangkat Daerah Pemerintah Kota Bandung ). *Prosiding The 12th Industrial Research Workshop and National Seminar*, 1202–1208.
- Rahman, K. G., & Rachman, S. H. (2021). Pengaruh Penerapan Good Governance dan Pengendalian Internal Terhadap Kinerja Pengelolaan Keuangan pada BPKAD Provinsi Sumatera Utara. *Celebes Equilibrium Journal*, 2(1), 25–31.
- Republik Indonesia. 2012. Undang-Undang (UU) Nomor 12 Tahun 2012 Tentang Pendidikan Tinggi. Pemerintah Pusat. Jakarta
- Republik Indonesia. 2022. Peraturan Pemerintah (PP) Nomor 36 Tahun 2022 tentang Perguruan Tinggi Negeri Badan Hukum Universitas Negeri Semarang. Pemerintah Pusat. Jakarta
- Rosnidah, I., Hidayat, M. T., & Nahdiyyah, I. R. (2022). Pengaruh Kompetensi dan Motivasi terhadap Kinerja Pengelolaan Keuangan Daerah. *Jurnal Ecodemica Jurnal Ekonomi Manajemen Dan Bisnis*, 6(1), 58–67. <https://doi.org/10.31294/eco.v6i1.11673>
- Sari, M., Basri, H., & Indriani, M. (2017). Pengaruh Pemanfaatan Teknologi Informasi, Kompetensi Aparatur Dan Komitmen Organisasi Terhadap Kinerja Manajerial Pengelolaan Keuangan Pada Satuan Kerja Perangkat Kabupaten Pemerintah Daerah Kabupaten Aceh Jaya. *Jurnal Megister Akuntansi Pascasarjana Universitas Syiah Kuala*, 6(2), 67–73.
- Sugiyono. (2018). *METODE PENELITIAN BISNIS (Pendekatan Kuantitatif, Kualitatif, Kombinasi, dan R&D)* (3rd ed.). Alfabeta.
- Windapo, A. O., & Moghayedi, A. (2020). Adoption of smart technologies and circular economy performance of buildings. *Built Environment Project and Asset Management*, 10(4), 585–601. <https://doi.org/10.1108/BEPAM-04-2019-0041>
- Zubaidi, N., Cahyono, D., & Maharani, A. (2019). Pengaruh Kompetensi Sumber Daya Manusia dan Pemanfaatan Teknologi Informasi terhadap Kualitas Laporan Keuangan. *International Journal of Social Science and Business*, 3(2), 68. <https://doi.org/10.23887/ijssb.v3i2.17579>