

ANALYSIS OF REGIONAL FINANCIAL MANAGEMENT AND MINIMUM WAGES ON INCOME DISTRIBUTION INEQUALITY IN EAST JAVA

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Abstract :

Economic development is a transformation process aimed at improving public welfare, but it often creates income distribution inequality that becomes a major challenge for both developed and developing countries. Regional financial management that applies the value for money concept can drive economic growth, thereby enhancing public welfare. Therefore, each region strives to achieve quality and equitably distributed economic development to address various existing socio-economic problems. This study aims to analyze the relationship between fiscal decentralization as the degree of fiscal decentralization, Gross Regional Domestic Product (GRDP) at constant prices based on business fields, and minimum wages on income distribution inequality in East Java Province for the period 2009-2023. Time series data were obtained from the Central Statistics Agency and the Directorate General of Fiscal Balance, then analyzed using multiple linear regression method with the assistance of EViews version 12 software. The research results show that collectively, the variables of fiscal decentralization, GRDP at constant prices based on business fields, and minimum wages significantly influence income distribution inequality. However, when examined partially, fiscal decentralization has a positive and non-significant effect, GRDP constant prices has a positive and significant effect, while minimum wages have a positive and non-significant effect on income distribution inequality in East Java Province.

Keywords : *Fiscal Decentralization, Gross Regional Domestic Product (GRDP) ADHK Business Fields, Minimum Wages, Income Distribution Inequality, Linear Regression.*

Abstrak :

Pembangunan ekonomi merupakan proses transformasi untuk meningkatkan kesejahteraan masyarakat, namun seringkali menimbulkan ketimpangan distribusi pendapatan yang menjadi tantangan utama bagi negara maju maupun berkembang. Pengelolaan keuangan daerah yang menerapkan konsep value for money dapat mempercepat perkembangan ekonomi, sehingga tingkat kesejahteraan publik akan mengalami peningkatan. Setiap daerah berupaya mewujudkan pembangunan ekonomi yang berkualitas dan terdistribusi secara merata sebagai langkah mengatasi berbagai kendala sosial ekonomi. Penelitian ini bertujuan menganalisis keterkaitan desentralisasi fiskal sebagai derajat desentralisasi fiskal, Produk Domestik Regional

Bruto (PDRB) ADHK berdasarkan Lapangan Usaha, serta upah minimum terhadap ketimpangan distribusi pendapatan di Provinsi Jawa Timur periode 2009-2023. Metode regresi linear berganda dengan EViews versi 12 digunakan untuk menganalisis data time series yang diperoleh dari Badan Pusat Statistik dan Direktorat Jenderal Neraca Fiskal. Penelitian membuktikan bahwa desentralisasi fiskal, PDRB ADHK berdasarkan Lapangan Usaha, dan upah minimum secara kolektif mempengaruhi ketimpangan distribusi pendapatan secara signifikan. Meski demikian, uji parsial memperlihatkan desentralisasi fiskal berpengaruh positif tidak signifikan, PDRB ADHK menunjukkan pengaruh positif signifikan, serta upah minimum memberikan pengaruh positif tidak signifikan terhadap ketimpangan distribusi pendapatan di Provinsi Jawa Timur.

Kata Kunci: *Fiskal Desentralisasi, Produk Domestik Regional Bruto (PDRB) berdasarkan ADHK Lapangan Usaha, Upah Minimum, Ketimpangan Distribusi Pendapatan, Regresi Linear.*

INTRODUCTION

National development has reduced the aggregate poverty rate, but this reduction has not been evenly distributed. Rural areas still face significantly higher poverty rates than urban areas (Herlina, et al, 2021). Furthermore, the rate of poverty reduction in rural areas tends to be slower than in urban areas (Paramayana, et al, 2022). Unequal economic growth across regions has become a significant development challenge between developed and developing countries, including Indonesia, particularly upon the island of Java (Mbipi, et al, 2021). East Java Province, as the province with the second-largest economic contribution after Jakarta, faces the most serious income disparity compared to other provinces on the island of Java (Susanto & Rahayu, 2021).

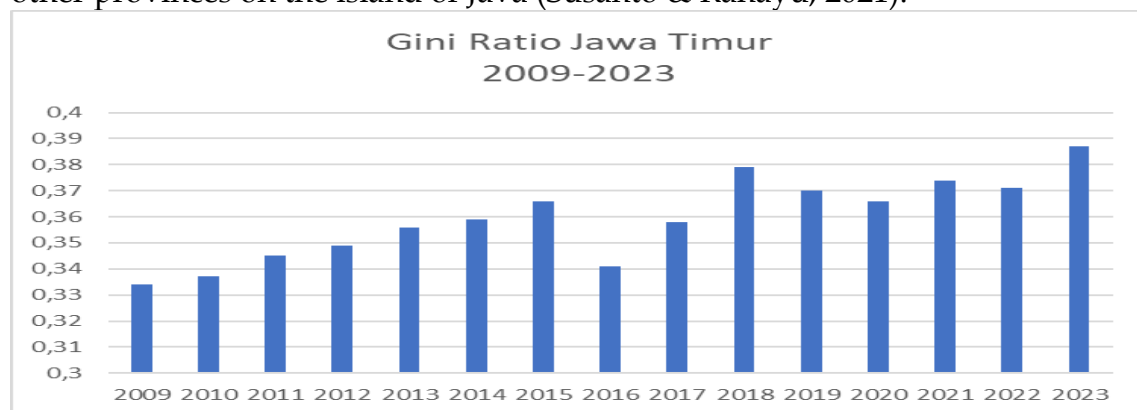


Figure 1 : Gini Ratio comparison each year

Data shows that East Java's Gini Ratio Index reached 0.334 in 2009 and increased to 0.387 in 2023. This is evident in the Gini coefficient, which consistently remains above 0.3, indicating that regional financial governance has not been effective in reducing economic disparities (Septialamsyah & Nasution, 2022). This phenomenon is reflected in the striking disparity in GRDP between developed regions such as Surabaya, Malang, Sidoarjo, and Gresik and underdeveloped regencies such as Sampang, Pamekasan, Bondowoso, and Pacitan (Herman Lawealai, et al, 2021).

Several factors are suspected to contribute to the persistence of regional inequality in East Java. Fluctuating fiscal decentralization has resulted in a fiscal

decentralization ratio of between 73% and 66% during the 2009-2023 period, while some underdeveloped regions have a ratio below 15%. This reflects suboptimal regional finances in the era of regional autonomy (Al Fahmi et al., 2023). Countries with strong and transparent institutions are more successful in managing resources equitably, and diverse fiscal authorities can drive improvements in service quality (Zeny Antika, et al, 2020). Meanwhile, the minimum wage has increased annually, but significant disparities remain between regions. Although the minimum wage increased from Rp 600,000 in 2000 to Rp 2,040,244 in 2023, its distribution tends to be concentrated in industrial and urban areas, thus failing to effectively reduce income disparity (Shadrina & Hidajat, 2023).

This is a study based on this phenomenon aims to interpret how financial management, or fiscal decentralization, and the minimum wage impact income disparity in East Java Province (Irawati & Frinaldi, 2022). Understanding the dynamics of the relationship between these variables is crucial for formulating more inclusive and equitable development policies in East Java (Nursaid, et al, 2021). This study utilizes time series data 2009 to 2023 so as to comprehensively examine the patterns and interrelationships between variables in the context of income disparity (Defana & Rahayu, 2023).

The benefits of economic development are not always felt equally by all communities. This is because each region has varying potential and capabilities (Putri, et al, 2023). As a result, disparities in income distribution arise that are difficult to address. This problem is further complicated by the fact that some regions still experience weak economic growth (Artini & Putra, 2020).

RESEARCH METHOD

This study was conducted using precise methods Multiple regression to utilize the analysis. examine relatedness each independent variable on the dependent variable and measure the extent of its influence (Mubarokah & Agus Munandar, 2022). The data used are auxiliary data in time series format with a time span of 15 years from the period 2009-2023 with the scope of the study of East Java Province. The source of the data comes from here publications of the Central Statistics Agency (BPS) for the Gini Ratio Index data (in percent), GRDP at constant prices based on business fields and Minimum Wage (in rupiah), the Directorate General of Fiscal Balance (DJPK) for Fiscal Decentralization data (in percent) with a population of 15 years.

According to (Widajatun & Kristiastuti, 2020), samples from a portion of the population are implemented in research, both in terms of quantity and characteristics. This research's sampling method uses total sampling, where the sample size same as population size. The reason the entire population is mentioned is to completely establish the sample is below 30 people, and this study uses the population as part of the sample. The sample size this analysis is 15.

The analytical method used was multiple regression analysis with the model:

$$GN = \alpha + \beta_1 X_1(DF) + \beta_2 X_2(PDRB) + \beta_3 X_3(UM) + e$$

where

GN : Gini Ratio (inequality in income distribution)

α : Constant

$\beta_1, \beta_2, \beta_3$: Regression coefficient of each variable

e : Confounding Variables or Standard Error

X_1 (DF) : Desentralisasi Fiskal

X_2 (PDRB) : Produk Domestik Regional Bruto (PDRB) at constant prices based on business fields

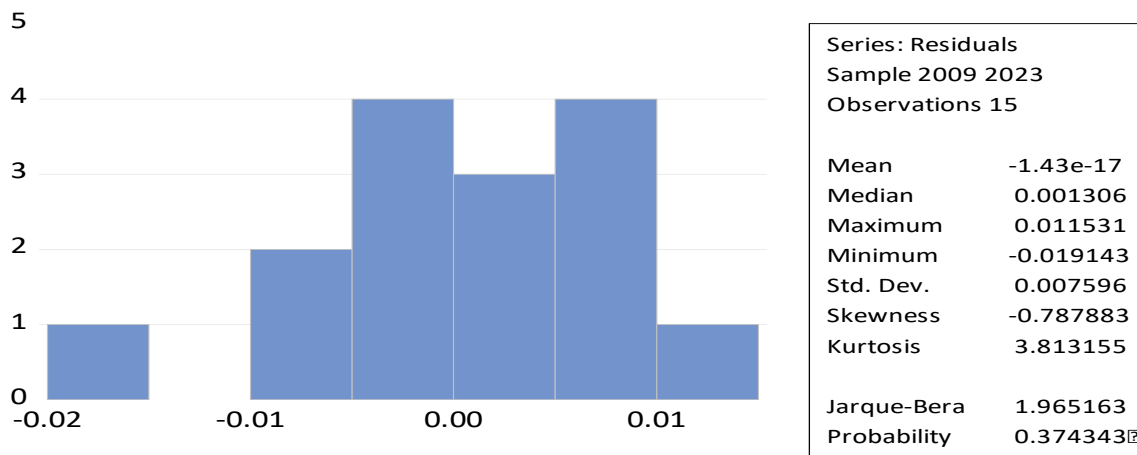
X_3 (UM) : Upah Minimum

Data processing was carried out using Eviews 12 software, including Classical hypothesis testing theorems (BLUE) include normality tests using the Jarque-Bera method, multicollinearity checks using VIFs and tolerances, heteroscedasticity and autocorrelation tests are conducted using Breusch-Pagan and Breusch-Godfrey methods respectively. Hypothesis testing employs R^2 values for F-tests and t-tests at 5% significance level to determine overall and individual effects between independent and dependent variables.

FINDINGS AND DISCUSSION

Researchers must present meaningful original data from the field, obtained through interviews, observations, surveys, questionnaires, documents, and other data collection techniques. The findings should be presented in a comprehensive manner and related to the previously defined research area. The findings can be supported by tables, graphs, or charts. Tables and graphs should be numbered and titled. For example:

Table : 1 Results of Normality Test



In Table 1, the evidence of the normality test reveals that the calculated Jarque-Bera probability value is $1.965263 > 0.05$, which might be interpreted the data follows a normal distribution.

Table : 2 Results of Multicollinearity Test

Variabel	Coefficient Variance	Uncentered VIF	Centered VIF
C	0.001547	3.160.822	NA
DDF	0.001835	1.574.994	1.738361
PDRB	1.85E-16	7.617.907	2.989059
UM	3.41E-17	1.164.297	2.062098

According to Table 2, the results indicate that VIF test show that Degree of Fiscal Decentralization (DDF) is 1.738361, the Gross Regional Domestic Product at constant prices (PDRB) is 2.989059, and the Minimum Wage (UM) is 2.062098, all of which are above 0.10 indicating that there is an indication that the relationships between the independent variables do not experience multicollinearity.

Table : 3 Results of Heroskedasticity Test**Heteroskedasticity Test: Breusch-Pagan-Godfrey**

F-statistic	0.162806	Prob. F(3,11)	0.9192
Obs*R-squared	0.637709	Prob. Chi-Square(3)	0.8877
Scaled explained SS	0.482380	Prob. Chi-Square	0.9227

According to the finding shown table 3, this indicates that the Chi-Square probability obtained a value of 0.8877 > (0.05). Thus, It may be inferred analysis confirms that each of the independent variables used in this research does not exhibit symptoms of heteroskedasticity.

Table : 4 Results of Autocorrelation Test**Breusch-Godfrey Serial Correlation LM Test:**

F-statistic	1.128852	Prob. F(2,9)	0.3652
Obs*R-squared	3.008212	Prob. Chi-Square(2)	0.2222

Autocorrelation testing yielded a Chi-Square value of 0.2222 > 0.05, which shows that the regression model does not have autocorrelation problems and is declared suitable for use.

Table : 5 Multiple Linear Regression Results

Variabel	Coefficient	Std. Error	t-Statistic	Probability
C	0.291212	0.039336	7.403194	0.0000
DDF	0.002522	0.042834	0.058882	0.9541
PDRB	4.75E-08	1.36E-08	3.495120	0.0050

UM	4.02E-10	5.84E-09	0.068854	0.9463
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From the analysis of Table 5, we can derive the following multiple linear regression equation:

$$\text{Gini Ratio (GR)} Y = 0.291212 + 0.002522 X_1 + 4.75E-08 X_2 + 4.02E-10 X_3 + e$$

The interpretation of the above equation is as follows:

$\beta_0 = 0.291212$, when the independent variables thus, the value of the income distribution inequality (Y) increased by 0.291212%.

$\beta_1 = 0.002522$, when X_1 (Fiscal Decentralization) positively influences an increase of 1 unit, income distribution inequality increases by 0.002522%.

$\beta_2 = 4.75E-08$, when X_2 (PDRB at constant prices) positively increases by 1 unit, the income distribution inequality increases by 4.75E-08%.

$\beta_3 = 4.02E-10$, when X_3 (Upah Minimum) positively influences an increase of 1 unit, the income distribution inequality increases by 4.02E-10.

After conducting multiple linear analysis, it is followed by Hypothesis Testing. The purpose of this test is to check whether there is a clear relationship or not variables in the research. Hypothesis Testing is performed through the Coefficient of Determination (R2) test, the Simultaneous F test, and the Partial (T test).

Table : 6 Results of the Determination Coefficient (R2) Test and F Test

R-squared	0.769730
Adjusted R-squared	0.706929
F- statistics	12.5667
Prob (F-statistics)	0.000787

The analysis R-squared analysis indicates that the variables of Fiscal Decentralization, GDP at Constant Prices by Business Field, and Minimum Wage can explain the variation in Income Distribution Inequality by 77%, meanwhile, 23% of the variation is attributed to alternative unaccounted variables. The concurrent test (F-statistic) yielded a calculated F of 12.5667, with degrees of freedom $df_1 = 3$ and $df_2 = 11$, resulting in a table F value of 3.59 at a 95% confidence level ($\alpha = 0.05$). As the calculated F-statistic is greater than the table F value ($12.5667 > 3.59$) statistical probabilities (F-statistic) is 0.000787 (< 0.05), the three independent variables show a significant impact on Income Distribution Inequality in East Java Province.

Table : 7 Results of the T Test

Variable	t-Statistic	Probability
C	7.403194	0.0000

DDF	0.058882	0.9541
PDRB	3.495120	0.0050
UM	0.068854	0.9463

Hypothesis testing was conducted using the t-test, possessing degrees of freedom ($df = n - k - 1 = 15 - 2 - 1 = 11$) and a standard significance level of 0.05. The t-table result is 2.201. Based on the statistical analysis results, comprehensive findings related to indicating the effect of independent factors on income distribution inequality were obtained. The Fiscal Decentralization variable shows no significant effect achieving a t-value of 0.058882 and statistical probability of 0.9541, proving the t-value is beneath the t-table ($0.058882 < 2.201$) and the probability value is less than 0.05. In contrast, GDP at constant prices shows a significant effect, yielding a t-statistic of 3.495120 with corresponding probability of 0.0050, where the calculated t-value outweighs the t-table ($3.495120 > 2.201$) and the p-value is above 0.05. However, Minimum Wage reveals no significant influence, recording a t-value of 0.068854 and probability of 0.9463, indicating the t-statistic is inferior to the t-table ($0.068854 < 2.201$) and the probability value is less than 0.05.

The Influence of Fiscal Decentralization on Income Distribution Inequality

The Fiscal Decentralization variable has no significant effect on Income Distribution Inequality. This is indicated by the calculated t-value of -1.636925 ($< t\text{-table } 1.75305$) and a probability of 0.1276 (> 0.05). The Growth Pole Theory introduced by Francois Perroux (Tarigan, 2004) describes economic development as a dynamic process that is uneven but continuous. This theory explains that the emergence of economic growth poles will gradually distribute income, although initially there will be inequality and the emergence of slum areas. In East Java Province, this theory is evident through the concentration of growth poles in several large cities such as Surabaya, Malang, Sidoarjo, and Gresik. The allocation of public spending in the education and infrastructure sectors plays an essential function in establishing a cycle of economic growth. Good infrastructure will increase community mobility, open access to jobs, reduce unemployment, and ultimately increase income. The ultimate goal is to develop new growth poles that can reduce economic disparities between regions and encourage equitable development. In line with research (Aditya, 2020), Fiscal Decentralization (DDF) has a negative, insignificant effect on the Gini Ratio (GR). This is due to what is still considered poor regional financial management, resulting in inaccurate budget allocation and failure to implement government plans to reduce income disparity. There are several possible reasons why a fiscal decentralization system could fail.

(Khoirunurrofik, 2021) Regional state intervention is crucial and strategic duty to provide public access to public infrastructure within healthcare and educational fields. The easier and more affordable access to public infrastructure for healthcare and learning sectors, the greater the impact on community welfare. Fiscal decentralization is a key mechanism for promoting

equity, by empowering regional governance structures to manage resources through specific necessities for their regions (Hamzah & Sofilda, 2022).

The Influence of GDP at Constant Prices by Economic Sector on Income Distribution Inequality

The results of the study indicate that Gross Regional Domestic Product (GRDP) has a significant effect on Income Distribution Inequality in East Java Province. This is evidenced by the calculated t-value of 3.495120 ($> t$ -table 2.201) and a probability value of 0.0050 (< 0.05). This confirms that economic growth paradoxically widens income distribution inequality instead of reducing it. This occurs because growth is dominated by capital-intensive sectors such as manufacturing and wholesale trade that require high skills, meaning that the benefits are primarily enjoyed by groups with capital, skills, or access to the formal sector, while people in the informal sector such as agriculture and small businesses do not experience a proportional increase in income. This finding is in line with Kuznets' theory, which states that in the early stages of economic development, growth actually widens income inequality before narrowing it in more mature stages. In East Java, while the economy is growing in real terms, its benefits remain concentrated in modern urban sectors such as industry and services, while traditional rural sectors such as fisheries and agriculture remain unaffected, creating a stark contrast between developed economic centers and underdeveloped regions with limited infrastructure, education, and access to healthcare.

Rapid urbanization attracts investment and labor to cities but has negative impacts such as congestion and high property prices in urban areas, while rural areas are increasingly marginalized as human resources and capital migrate to economic growth across provinces engine. In line with research (Ningtiyas & Dwiputri, 2021), increasing income inequality with economic growth is a normal phenomenon in the early stages of development because the benefits of growth are not yet felt equally by all. In the short term, development outcomes are still concentrated in certain groups, but through extended time, as development matures, growth in the economy will diminish inequality because its benefits are felt universally.

The Influence of Minimum Wage on Inequality in Income Distribution

The study's results demonstrate that the Minimum Wage exerts no substantial influence on Income Distribution Inequality in East Java Province. This is evidenced by the t-value of 0.068854 ($< t$ -table 2.201) and the probability value of 0.9463 (> 0.05), which means that increasing the minimum wage does not effectively reduce economic disparities between affluent and disadvantaged populations. This occurs because the majority of the East Java workforce (61.49% or 14.46 million people) works in the informal sector, especially in agriculture, forestry, and fisheries, where minimum wage regulations do not apply. Meanwhile, only 38.51% (9.00 million people) work in the formal sector and benefit from the minimum wage policy. Although the minimum wage has increased annually based on the Decent Living Needs standard, this policy actually widens income inequality because its benefits are limited to formal

sector workers across urban regions, while informal rural workforce remain unaffected. As a result, the gap between formal and informal workers persists and even widens over time, demonstrating that minimum wage policies alone cannot address structural income inequality when the majority of the population works outside their scope.

This finding aligns with (Fitriyani & Sumbawati, 2024) that minimum wage policies alone are insufficient to approach inequality. A comprehensive approach is required, encompassing developing the informal sector, enhancing accessibility to education and training, and building economic infrastructure that supports the creation of quality jobs.

CONCLUSION

According to the research, findings in East Java from 2009 to 2023, fiscal decentralization, GRDP growth, and minimum wage policies have failed to effectively address income distribution inequality. Fiscal decentralization has not significantly impacted inequality reduction due to suboptimal utilization of regional fiscal authority for infrastructure development in underdeveloped areas and weak regional capacity in budget management. Paradoxically, GRDP growth has actually increased income inequality as economic benefits remain concentrated among capital owners and business operators in modern sectors, while traditional sector workers experience minimal income improvements. Similarly, minimum wage policy proves ineffective in reducing inequality since it only covers formal sector workers, leaving the majority of East Java's workforce in the informal sector unprotected, thus perpetuating the persistent gap between formal and informal workers and failing to create more equitable income distribution across all social groups.

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