

Implementation of Decision Making in the Public Sector in Indonesia

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Abstract

In the organization, decision-making is based on the authority governed by the organization's needs. Inaccuracies in decision-making regarding the forum, process, approach, and the decision results will reduce the power of cohesion between organization members in supporting the decision. This study aims to identify, review, evaluate, and interpret research related to the decision-making process in organizations. With the Systematic Literature Review approach pattern in journals that have been published from 2016 to 2021, the results show that current decision-making implementation research focuses on two topics and trends: supervision and the role of leaders. The method that is often used in research on the implementation of decision-making is a quantitative approach of 75% and a qualitative approach of 25%. The cause of the low performance of decision-making in the public sector is a leader who allows himself to be overwhelmed by doubts controlling his way of thinking and acting.

Keywords: Systematic Literature Review, Implementation, Decision Making.

1. Introduction

Decision-making in the world of the organization is very important to solve a problem. If an organization's decision-making has been routinely carried out, then a person or group of organizations usually no longer decide for a long time. Every organization must face different problems, and there must be careful consideration before making a decision. [1]. Because all decisions made are, of course, based on careful consideration of the various possibilities that exist so that an organization gets a good choice. If an organization is wrong in making decisions, it can be fatal because there are several considerations in making a decision.

In the organization, decision-making is based on the authority governed by the organization's needs. Delegation of management, including the power to make decisions for subordinates, is also determined by the leader's discretion to involve them in decision making. In this case, involved or not depends on the leader's perception of the involvement of subordinates and the problems faced. [2]

For leaders, decision-making is an essential dynamic factor in the management process. The organization is a collaboration between organizations that are bound based on the provisions and ethics of the organization itself so that the success of leaders in moving the wheels of the organization through decisions taken cannot be separated from the attitude of members or subordinates towards these decisions. The subordinates or subordinates are the implementations of the leader's decisions. Inaccuracies in decision-making regarding the forum, process, approach, and outcome will reduce the power of cohesion among organization members in supporting the decision.

One of the crucial problems faced by management in determining the right and efficient decision-making system is the sense that these decisions must be able to meet the needs of employees while at the same time

achieving organizational goals. In making decisions, management needs to pay attention to the norms used when trying to influence the behavior of others as seen by these other people. [3]

The data collected are journals that discuss the implementation of decision-making in the public sector from 2016 to 2021. The information was recognized utilizing the Systematic Literature Review strategy. [4]. Through systematic literature review, diaries can be audited and recognized efficiently, and every diary follows foreordained advances or techniques. Moreover, the orderly writing audit strategy can keep away from abstract acknowledgment. It is trusted that the aftereffects of the acquaintance will be added with the writing, and the kick-off of the deliberate writing survey technique in the presentation of the diary will be presented.

2. Theoretical Review

Decisions are the result of solving a problem that must be faced firmly. In the Big Dictionary of Science, decision-making is defined as selecting decisions or policies based on specific criteria. This process includes two or more alternatives because there would not be a single decision to be made [5]. According to J. Reason, Decision making can be considered as a result or output of mental or cognitive processes that lead to the selection of a course of action among several available alternatives. Every decision-making process always results in one final choice. [6]

G. R. Terry argues that decision-making is a selection based on specific criteria of two or more possible alternatives [7]. Meanwhile, Claude S. Goerge, Jr. said that most administrators do the emotional cycle as mindfulness, thought movement that incorporates thought, evaluation, and choice, among a few other options. Other experts, namely Harold and Cyril O'Donnell, said that navigation is the decision among options concerning a method of acting which is the substance of arranging, and an arrangement cannot be supposed to be non-existent assuming there is no choice, a reliable source, direction, or notoriety that has been set up. made and P. Siagian defines decision-making as a systematic approach to a problem, collecting facts and data, and carefully researching alternatives and actions. [7]

Decision-making is a form of thinking, and the result of an action is called a decision. Decision-making in Cognitive Psychology is focused on how a person makes decisions. His study differs from problem-solving, which is characterized by a situation where a goal is clearly defined, and the achievement of a plan is broken down into sub-goals, which helps explain what action should be and when it should be taken. Decision-making is also different from reasoning, which is characterized by a process by which people move from what they already know to further knowledge.

According to Suharnan [8], Decision making is the process of selecting or determining various possibilities among uncertain situations. Decision-making occurs in situations that require a person to make future predictions, choose one of two or more options, make estimates (forecasts) about the frequency of projections that will occur. One of the functions of thinking is to make decisions [9]. The decisions that people make are varied. However, the general signs include: decisions result from thinking, the development of intellectual effort, decisions always involve choices from various alternatives, decisions always involve real action, even though the implementation may be postponed or forgotten. Based on some of the definitions above, it can be concluded that Decision Making is a thought process from selecting alternatives that will be generated regarding future predictions.

Individual or group decision-making function is futuristic, either institutionally or organizationally [10]. Decision-Making Goals are single goals (only one problem and not related to other issues) and multiple goals (related problems, can be contradictory or not contradictory). The activities carried out in the organization are intended to achieve organizational goals. It is desired that all activities run smoothly and

reach goals quickly and efficiently. However, there are often obstacles in carrying out activities. The organization's leadership must solve the problem. Decision-making is intended to solve the problem.

3. Research Methods

3.1 Review Method

A precise way to deal with auditing is writing on executing decision-production in the public area. Orderly Literature Review is currently a set-up audit technique in navigation. Orderly Literature Review intends to find, evaluate, and decipher all accessible proof to address detailed review questions. [11]. This writing survey has been done as a Systematic Literature Review dependent on the first rules proposed by Kitchenham & Charters (2007). The audit strategy, style, and a portion of the characters in this part are additionally persuaded by [12] and [13].

As displayed in Figure 1, the deliberate writing survey is completed in three phases: arranging, implementing, and reporting the literature review. The first step is to determine the requirements of the system evaluation (step 1). The purpose of the writing audit is examined in the prologue to this section. Then, identify and review existing systematic reviews on the implementation of decisions. The purpose of the review protocol is to direct the lead of the review and diminish the chance of specialist inclination (stage 2). It characterizes the exploration question, search system, the examination cycle of choosing incorporation and avoidance rules, quality assessment, and information extraction and blend process. Iteratively propose, create, assess and further develop the audit convention during the execution and detailing period of the survey.

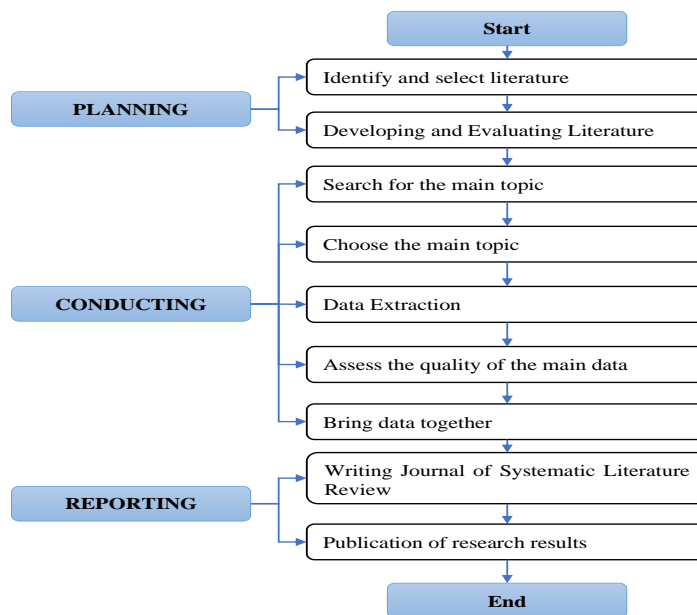


Fig. 1: Steps of a Systematic Literature Review [14]

3.2 Research Question

The exploration question was made to keep the methodical audit centered. The examination questions are ready with populace, intercession, correlation, results, and foundation models truncated as PICOC. [11]. Table 1. shows the PICOC construction of the examination question on Systematic Literature Review: Implementation of Decision Making in the Public Sector.

Table 1: Summary of PICOC Public Sector Decision Making

<i>Population</i>	Public Sector Decision Making
<i>Intervention</i>	Unclear in decision making and unable to take risks
<i>Comparison</i>	n/a

<i>Outcomes</i>	Targeted Decision Making
<i>Context</i>	Collaborating between scholastics, policymakers, and government foundations is important

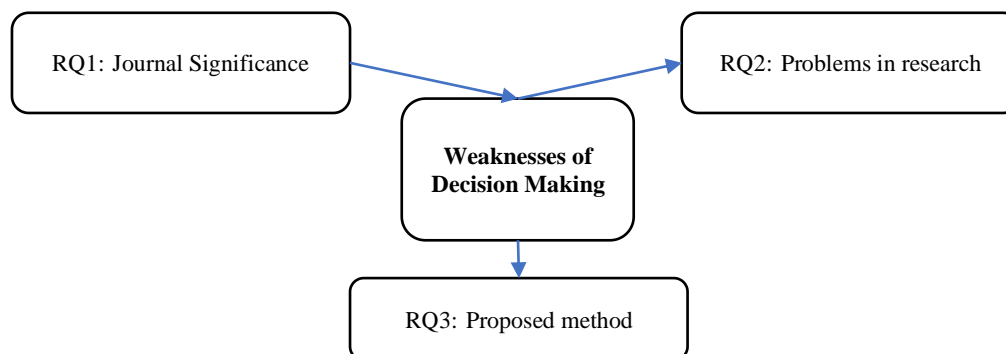
The research questions that were built in this study are as shown in table 2. below:

Table 2: Research Questions on Literature Review

<i>ID</i>	<i>Research Question</i>	<i>Motivation</i>
RQ1	Which journal is a journal of decision-making implementation in the public sector?	Identify the most influential journals in implementing decision-making in the public sector.
RQ2	What problems are there in the research?	Identify the problems contained in the research
RQ3	What types of methods are most often used in research on implementing decision-making in the public sector?	Identify the methods most often used in research on implementing decision-making in the public sector.

Based on table 2, RQ1 determines which ones are significant and not. RQ2 to identify problems in research and RQ3 to recognize the sorts of strategies that are most frequently utilized. Figure 2 shows the essential brain guide of a special writing audit. The principal objective of this efficient writing survey is to distinguish the strategies for decision-making in the public area the structures and informational collections utilized in the execution of decision-making in the public area.

Fig. 2: Mind Map



3.3 Search Strategy

The search strategy or way of working in the System Literature Review includes a few exercises, specifically, choosing a computerized library, setting a search string, doing a hunt, refining the inquiry string, and recovering a preliminary list of primary research from the digital library, in order to match the search character string. Before starting the search, a suitable set of databases should be selected to increase the chances of finding relevant posts. The most popular literature databases in this field seek to have the broadest possible collection of research. A wide range of documents requires an overall perspective. [4]

The search string is maximized according to the following steps:

1. Identify search terms from PICOC, in particular from populations and interventions
2. Identify search terms from research questions
3. Identify search terms in titles, abstracts, and related keywords
4. Identify synonyms, preferred spellings, and opposites of search terms
5. Use recognized search terms, Boolean AND, and OR to create advanced search strings

The data taken needs to be adjusted to the stored procedure in the retrieval process because changing the data taken will add to the list of irrelevant research. Then adjust the lookup data to meet the precise necessities of every data set. The database can be searched by title, keyword, and abstract. The collection is regulated by year of publication: the last five years since the writing of this study, including two kinds of publications, namely journal papers and conference proceedings.

3.4 Study Selection

Consideration and avoidance rules were utilized to choose the essential review. These measures are displayed in Table 3.

Table 3: Inclusion and Exclusion

Inclusion Criteria	<ol style="list-style-type: none"> 1. Studies in scholastics and establishments utilize huge and limited scope datasets 2. Studies that discuss the implementation of decision-making in the public sector 3. For studies that have journals, only the Sinta ISSN indexed journal version will be included 4. For copy distributions of a similar overview, just the absolute most complete and latest will be incorporated
Exclusion Criteria	<ol style="list-style-type: none"> 1. Studies without strong validation 2. Studies that only discuss the implementation of decision-making in the public sector 3. Studies are not written other than Indonesian and English

Source: [14]

Mendeley software packages (<http://mendeley.com>) and Publish or Perish (PoP) software store and oversee indexed lists. The itemized recovery process and the quantity not set in stone at each stage are displayed in Figure 3. As indicated in Figure 3, the review determination process (stage 5) is completed in two steps: bar essential investigations dependent on the title and dynamic, and avoid starter examinations dependent on the entire message. It does not include writing survey studies and different inquiries that do not have exploratory outcomes. The degree of similarity between the research and the implementation of public sector decision-making is also included in the study.

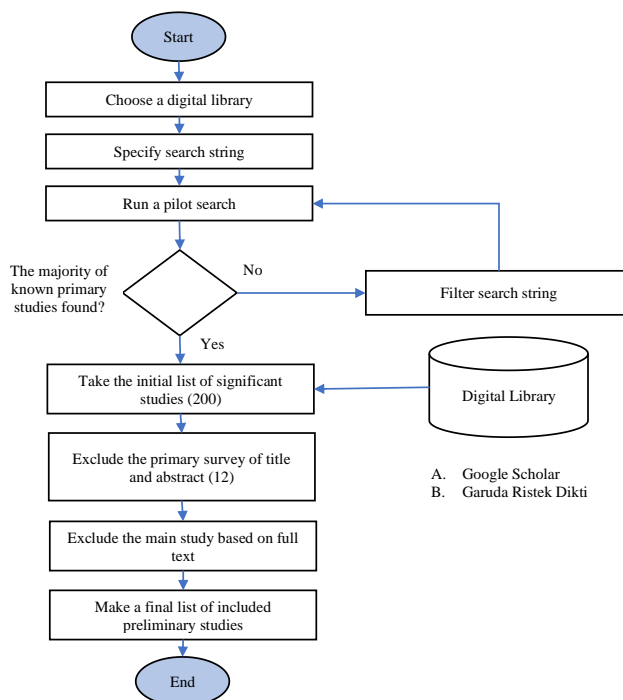


Fig. 3: Search and Selection of Primary Studies [14]

The last rundown of essential examinations chosen for the principal stage had 12 fundamental investigations. Then, the full texts of the 12 prior studies were investigated. Notwithstanding the

incorporation and rejection models, the nature of the essential exploration, its importance to the examination question, and the similitude of the investigations were likewise thought. Equivalent examinations by similar creators in various diaries have been erased. The 12 essential tests stayed later review rejection dependent on the full-message determination.

3.5 Data Extraction

Extract the selected primary research, then collect data that will help answer questions connected with this examination. The data extraction table is designed to collect the data needed to answer the main research questions. Attributes are determined through research questions and analysis carried out by researchers. Three points were applied to answer the research questions described in Table 4. Data extraction was carried out interactively.

Table 4: Information Extraction Properties Mapped to Research Questions

Property	Research Question
Identification and Publication	RQ1
<i>Trends and Research Topics</i>	RQ2
Research methods for implementing decision-making in the public sector	RQ3

Assessment of Concentrate on Quality and Data Synthesis

Measurement of research quality can be applied to lead to the comprehensive interpretation of results and to establish the strength of summarized conclusions. Data synthesis aims to collect proof from chosen examinations from the research question. One piece of evidence may not have much evidence, but a collection of many pieces of evidence can make a value stronger. The data explored in this survey incorporate quantitative information and personal information. Use various strategies to synthesize the extracted data related to different research questions. The way of narrative synthesis is usually applied. The data were tabulated in a static method with questions. Several visualization tools, including bar graphs, pie charts, and tables, were also applied to improve the distribution presentation of predicting weaknesses in public sector decision-making processes.

Threats to Validity

This audit intends to break down the examination on carrying out open area dynamic dependent on measurable methods. This review did not see any inclination in the determination of studies. The hunt did not depend on a manual perusing of the titles of all articles distributed in the diary. It implies that this audit might have barred a few articles on the execution of public area decision-production from specific meetings or diary papers.

4. Research Result

4.1 Significant Journal Publications

In this Systematic Literature Review, there are 12 journals. Make a table of what journals are analyzed, who is the author, where, and in what year it was published, which analyzes the implementation of decision-making in the public sector. Every year some journals discuss the implementation of decision-making in the public sector in Indonesia. Indeed, even in 2017, a few diaries with subjective and quantitative methodologies examined the execution of decision-production in the public area in Indonesia. Figure 4 also shows that the field of research on the implementation of decision-making in the public sector is still very relevant today.

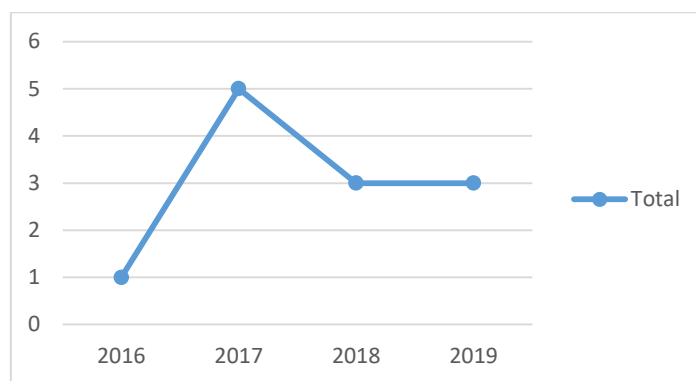


Fig. 4: Dissemination of Selected Studies more than 5 Years

Based on the inclusion and exclusion criteria of 12 journals analyzed for decision making, it was found that all journals were indexed by the Science and Technology Index (SINTA). Here is a more detailed presentation:

Table 5: Literature Analysis Based on Inclusion and Exclusion Criteria

No	Author	Year	SINTA's Rating	Journal Publication Name
1.	Azhari Salam and Sutaryo	2019	2	Assets: Jurnal Akuntansi dan Pendidikan
2.	Rizki Afri Mulia	2019	4	Jurnal EL-RIYASAH
3.	Muhammad Ahyaruddin and Rusdi Akbar	2017	2	Jurnal Akuntansi & Auditing Indonesia
4.	Rudy Catur Rohman Kusmayadi	2017	4	Gender Equality: International Journal of Child and Gender Studies
5.	Pandu Karno	2017	2	Indonesian Treasury Review Jurnal Perbendaharaan Keuangan Negara dan Kebijakan Publik
6.	Reza Ferdiansyah	2016	2	Jurnal Akuntansi dan Bisnis
7.	Erly Mulyani, Firman, Gesit Thabrani and Muthia Roza Linda	2019	4	Wahana Riset Akuntansi
8.	Nur Istiqomah	2018	2	Indonesian Treasury Review Jurnal Perbendaharaan Keuangan Negara dan Kebijakan Publik
9.	Ni Made Ayu Dwi Lentari Dewi and Kadek Trisna Dwiyanti	2018	5	Jurnal Ilmiah Akuntansi dan Bisnis
10.	I Made Bagus Febrianto, Gede Adi Yuniarta dan Edy Sujana	2017	4	Jurnal Ilmiah Mahasiswa Akuntansi (JIMAT)
11.	Mardiyah Kartini Siswati and Herien Puspitawati	2017	2	Jurnal Ilmu Keluarga Dan Konsumer
12.	Rudiawie Larasati, Meinarni Asnawi and Yundy Hafizrianda	2018	4	Journal of Applied Managerial Accounting

Based on table 5 above, it can be seen that of the 12 journals analyzed, the journals with SINTA 2 accreditation are six journals, SINTA 4 accreditation is five journals, and SINTA 5 accreditation is one journal. It can be concluded that the most significant analyzed journals are journals that have SINTA 2 and 4 accreditations.

4.2 Research Topic

Research on the implementation of decision-making in the public sector is the most important research topic in decision-making. The examination of the chosen essential investigations uncovers that exploration on the implementation of decision-making in the public sector focuses on five topics, namely: [14]

1. We are identifying implementation problems of decision-making in the public sector.
2. This study looks for the most problems faced in implementing decision-making in the public sector.
3. It is finding the causes of problems in implementing decision-making in the public sector.
4. It is selecting solutions to the problems of implementing decision-making in the public sector.

- To conclude, the generally complete and most fitting response arrangement from all exploration on decision-making execution in the public area.

Table 6: Analysis of Research Topics

No	Author	Year	Topic
1.	Azhari Salam and Sutaryo	2019	Cash toward accrual and full accrual and their relevance to internal decision making in government organizations
2.	Rizki Afri Mulia	2019	Government financial reports as a basis for decision making
3.	Muhammad Ahyaruddin and Rusdi Akbar	2017	Government organizations do not use the information contained in LAKIP as feedback to improve performance and accountability or other forms of decision-making.
4.	Rudy Catur Rohman Kusmayadi	2017	Decision Making Process in the Family
5.	Pandu Karno	2017	The use of high accrual-based accounting information for internal decision making
6.	Reza Ferdiansyah	2016	Elements of honesty, courage, wisdom, and responsibility to build public trust and a basis for reliable decision making
7.	Erly Mulyani, Firman, Gesit Thabrani and Muthia Roza Linda	2019	Fundamental and Technical Analysis as an Analysis Tool for Investment Decision Making in the Capital Market
8.	Nur Istiqomah	2018	Isomorphism occurs because of institutional pressures that affect decision-making in organizations.
9.	Ni Made Ayu Dwi Lentari Dewi and Kadek Trisna Dwiyaniti	2018	Behavioral factors of tax consultants in ethical decision making
10.	I Made Bagus Febrianto, Gede Adi Yuniarta dan Edy Sujana	2017	Factors that affect the quality of accountability are the limitations of information systems, management commitment, decision-making authority, organizational culture, and human resource competencies.
11.	Mardiyah Kartini Siswati and Herien Puspitawati	2017	The collaboration between husband and wife will influence family welfare in gender roles and decision-making.
12.	Rudiawie Larasati, Meinarni Asnawi and Yundy Hafizrianda	2018	AHP is a decision-making method developed for prioritizing several alternatives when several criteria must be considered and allow decision-makers to organize complex problems into a form of an integrated hierarchy or set of levels.

Based on table 6. Above, the first topic is identifying problems focused on implementing decision-making in the public sector. Larasati et al. (2018), Kusmayadi (2017), and Mulyani et al. (2019) focus more on addressing issues that cause delays in decision-making within the organization. Mulia (2019) and Dewi & Dwiyaniti (2018) focus more on the role of the leader or manager to be firm in decision making.

The discussion of the second, third, fourth, and fifth topics about the most problems faced in the implementation of decision making is a leader who allows himself to be overwhelmed by doubts that so master his way of thinking and acting, which is discussed by several studies, namely Salam & Sutaryo (2019) and Christianto et al. (2017).

4.3 The Research Method That is Often Used

Practically all scientists utilized a quantitative methodology with an aggregate of 9 examinations. Notwithstanding the quantitative methodology, the subjective methodology is additionally utilized by great analysts, specifically: Istiqomah (2018) and Kusmayadi (2017). The percentage of use of research methods is shown in Figure 7. below. The quantitative strategy is the best technique that ought to be utilized to look at the execution of decision-production in the public area. Why would that be? Since this technique, the current issues that will be replied to in a review can be clarified by different methodologies utilizing quantitative strategies to get total examination results. Quantitative techniques are utilized to get quantifiable examination results with respect to the depiction of the execution of direction.



Figure 7: Percentage of Methods used by researchers

Ahyaruddin & Akbar (2017) and Mulia (2019) take a quantitative approach dependent on perception, online examination, investigation of studies from diaries, and conceptualizing with different specialists from 2016 to 2020 to explain several interested parties will use the financial reports produced by local governments as a basis for decision making. Therefore, the information contained in the Regional Government Financial Report (LKPD) must be useful and by the users' needs. It indicates that the performance reported in LAKIP may not reflect actual performance but rather a pseudo performance.

Salam & Sutaryo (2019) said that the implementation of accruals in the public sector is still relatively limited, which examines the specific uses of accrual accounting and financial reporting for the benefit of management, especially for internal decision making. Findings from it were found that many officials rarely communicate/consult with officials/staff in the finance/accounting department other than to monitor the progress of budget absorption and preparation of annual financial reports. Many decision-making officials do not have adequate accounting and financial knowledge. They do not use accounting information for optimal decision-making, such as managing or coordinating economic resources in each SKPD, but only as a tool for formal accountability of the executive leadership—the legislature and BPK.

5. Conclusion

Based on the results of the Systematic Literature Review on public sector decision-making in Indonesia from all research contained in journals that have been published from 2016 to 2021, it can be concluded that:

1. The most influential journals have SINTA 2 and 4 accreditations that were nominated for publication in 2017.
2. The research problem from 12 journals found that the low implementation of decision-making in the public sector is the organization's attempts to be similar (isomorphism). Isomorphism events occur because of institutional pressures that influence organizational decision-making in implementing Government Finance Statistics in Indonesia. The organization's institutional pressures exist in the environment that acts as the basis for decision-making. Next is the function of information in the decision-making process. Improper understanding of the role of information in decision-making can be an obstacle that must be removed. The information provided must be complete, up-to-date, reliable, properly processed, and stored neatly. It was getting used to not focusing attention, time, and energy on things that are not important or are not expected to have a strong negative impact on the organization's ability to achieve goals and objectives. When a person feels that he does not have enough time to do all the tasks entrusted to him, decision-making is one of the most important tasks, and it is often evident that the lack of time results from his inability to self-regulate.
3. The research method that is often used in the results of this study is to use a quantitative approach. In this method, the existing problems that will be answered in a study can be explained by various

approaches using quantitative methods to obtain complete analysis results. Quantitative methods are used to obtain measurable analysis results regarding the description of the implementation of decision-making.

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