



THE EFFECT OF APPLICATION OF GOVERNMENT ACCOUNTING STANDARDS, APPLICATION OF GOVERNMENT INTERNAL CONTROL SYSTEMS AND EXPLANATION OF BUDGET TARGETS ON QUALITY OF REGIONAL GOVERNMENT FINANCIAL STATEMENTS (SURVEY ON REGIONAL ORGANIZATION UNITS (SOPD) CENTRAL KALIMANTAN PROVINCE)

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ABSTRACT

This study aims to determine the effect of the application of government accounting standards on the quality of local government financial reports, the effect of the implementation of the government's internal control system on the quality of local government financial reports, the effect of clarity of budget targets on the quality of local government financial reports. The population of this study amounted to 140 SOPD. The data used were primary data obtained from respondents through distributing questionnaires to each SOPD financial report manager for the fiscal year 2018, with a total sample of 92 SOPD. The analytical method used in this study was quantitative analysis with using descriptive statistical analysis, the results of this study indicate that the application of government accounting standards has a significant positive effect on the quality of local government financial reports. The implementation of government internal control systems has a significant positive effect on the quality of local government financial reports and budget target clarity has a significant positive effect on the quality of financial statements local government.

KEYWORDS : *Quality, SAP, SPIP, Budgeting*

PRELIMINARY

State financial reforms in Indonesia, marked by the birth of a package of laws in the field of state finance in 2003 and 2004 mandated the importance of good governance, as well as the application of international best practices that were adapted to conditions in Indonesia. State financial reform includes reforms in the field of accounting and government financial reporting. This is indicated by the obligation to prepare state financial accountability reports in the form of government financial reports that at least consist of budget realization reports, balance sheets, cash flow reports, and notes to financial statements accompanied by financial statements of state companies and other entities (Marwanto et al., 2014 : 29).

Financial statements are prepared to provide relevant information about financial position and all transactions carried out by a reporting entity during a reporting period. Financial statements are mainly used to compare the realization of income, expenditure, transfers and financing with a predetermined budget, assess financial conditions, evaluate the effectiveness and efficiency of a reporting entity and help determine compliance with laws and regulations, (Sihombing, 2011: 4), Characteristics qualitative financial statements according to Government Regulation No. 71 of 2010 concerning Government Accounting Standards (SAP) are normative measures that need to be realized in accounting information so that they can fulfill their objectives.

The influence of the Application of Government Accounting Standards on the Quality of Financial Reports was carried out by Nugraheni (2008) at the Inspectorate General of the Ministry of National Education, Effect of Effectiveness of Application of Government Accounting Standards on the Quality of Local Government Financial Reports by Pravitasari Eka Ningtyas (2015) in Sidoarjo Regency Government, The Influence of the Internal Control System on the Quality of Financial Reports (Survey on Local Government Organizations of Cianjur District) by Tuti Herawati (2014) in the Cianjur Regional Government, The Effect of Good Governance and Government Accounting Standards on Quality of Financial SKPD Information in Banda Aceh by Azlim, Darwan (2012), in Banda Aceh City, Effect of the Implementation of Government Accounting Standards and the Quality of Local Government Apparatus on the Quality of Financial Reports (Case Study on Tual City Government) by Daniel Kartika Adhi (2013) in the Tual City Government of Maluku Province.

Effect of the Application of Local Government Financial Accounting Systems, Capacity of Human Resources and Utilization of Information Technology on the Quality of Financial Statements of Rokan Hulu

District Government (Study on SKPD) by Yuli Artika (2016) Based on the results of the study proving that the application of regional financial accounting systems has an influence on quality of financial statements in Rokan Hulu Regency. So, the better the capacity of human resources, the better the quality of the financial statements of the Regional Government produced. The results of the study also prove that the use of information technology has proven to have an influence on the quality of financial statements in Rokan Hulu Regency. Thus, the better the use of information technology, the better the quality of local government financial reports.

The Effect of Implementation of Government Accounting Standards, Government Internal Control Systems and Accessibility of Financial Reports on Financial Accountability of the Banda Aceh City Government by Muhammad Ichlas (2014), with the result that the Implementation of Government Accounting Standards, Government Internal Control Systems, and financial accessibility jointly affect financial accountability of the Banda Aceh City Government. The application of Government Accounting Standards influences the financial accountability of the Banda Aceh City Government. Implementation of the Internal Control System The government influences the financial accountability of the Banda Aceh City Government. Accessibility of financial reports influences the financial accountability of the Banda Aceh City Government.

RESEARCH PROBLEM FORMULATION

The formulation of the problem in this study is as follows:

1. Does the application of government accounting standards affect the quality of local government financial reports?
2. Does the implementation of the government's internal control system have a significant effect on the quality of local government financial reports?
3. Does the clarity of the budget target affect the quality of local government financial reports?

RESEARCH PURPOSES

The objectives of this study are as follows:

1. To review the government accounting standards applied has a significant effect on the quality of local government financial reports.
2. To examine the implementation of the government's internal control system has a significant effect on the quality of local government financial reports.
3. To assess the clarity of the budget targets affect the quality of the financial statements of local governments.

**STUDY OF LITERATURE,
FRAMEWORK FOR THINKING AND
HYPOTHESES**

Agency Theory

The Agency theory assumes that all individuals act in their own interests. In addition, agency theory also assumes the agency relationship, agency relationships arise because there is a contract between the principal and agent who is the manager in this case can be interpreted by the local government and the people. management to run company / organization operations including decision making. However, there is no guarantee that the management of the company / organization will prioritize the interests of the owner of the company / organization.

1. Effect of the Implementation of Government Accounting Standards on the Quality of Local Government Financial Reports.

Nugraheni (2008) and Pravitasari Eka Ningtyas (2015) state that there is an influence of the application of government accounting standards on the quality of financial reports and financial statements of local governments in accordance with the expected regulations that have been set related to government financial reporting / accountability in this case Government accounting standards.

The results of research conducted by Yuli Artika (2016) found that the application of the regional financial accounting system proved to have an influence on the quality of financial statements in Rokan Hulu Regency.

H1 : The application of Government Accounting Standards influences the Quality of Local Government financial reports.

2. Effect of the Government's Internal Control System on the Quality of Local Government Financial Reports.

Tuti Herawati (2014) states that the internal control system consisting of the Control Environment, Risk Assessment, Control, Information and Communication and Monitoring Activities has a positive and significant effect on the Quality of Local Government Financial Reports.

These objectives are to ensure compliance with laws and regulations, ensure the reliability of financial reports and financial data, facilitate the efficiency and effectiveness of government operations. Thus, internal control is the foundation of good governance and the first line of defense against the invalidity of data and information in the preparation of local government financial reports.

H2 : The implementation of the Government's Internal Control System has an effect on the Quality of Local Government financial reports.

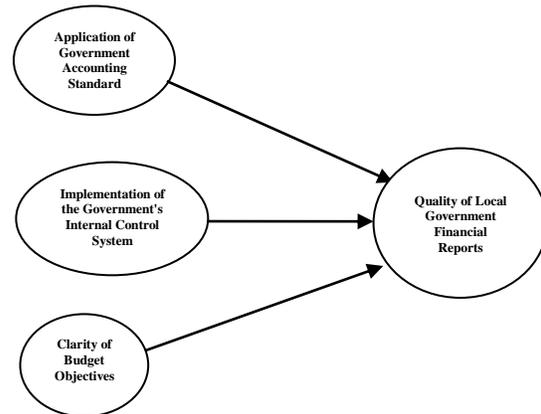
3. Effect of Budget Target Clarity on the Quality of Local Government Financial Reports

Clarity of budget targets has a positive influence on the quality of local government financial reports, Clarity of budget goals in organizations is expected to improve organizational performance. One of the main benefits of the clarity of budget goals in the organization is that work can be completed according to the target prepared based on the work plan so that it reaches the agreed upon final objectives that refer to the regional development work plan (RKPD), medium term work plan (RPJM) and plans long-term work (RKJP) so as to produce effective and efficient output activities. the relation in the organization is expected by using the budget target clarity design for the implementation of activities will accelerate the exchange process or information flow between targets so that the performance results are better related to financial recording and reporting aspects, to produce quality local government financial reports in accordance with the government's vision and mission area.

Until now, researchers have not found a similar study that uses a variable budget clarity target on the Quality of Local Government Financial Reports.

H3 : Clarity of Budget Objectives affects the Quality of Local Government financial reports.

Based on the description above can be described as follows:



RESEARCH DESIGN AND METHOD

This research was conducted with a survey and the type of data used was primary data, namely the financial report data for 2018 in the regional government of Central Kalimantan Province. The method used in this study is descriptive statistical method using primary data.

Research variable

This study uses the Quality variable of local government financial statements as the dependent variable (Y), and

independent variable (X) which consists of the application of government accounting standards (X1), the application of the government's internal control system (X2) and the clarity of budget targets (X3).

Research Population and Samples

Population refers to the whole group of people, events, or things of interest that the researcher will investigate (Uma Sekaran, 2016). In this study, the population is all regencies / cities in Central Kalimantan Province.

The sample is a portion of the population consisting of a number of members selected from the population (Uma Sekaran, 2016). The sample in this study was 14 districts / cities with a total sample of 140 SOPD.

Samples are taken based on the amount of budget managed and other factors as supporters so that information that can be accounted for can be obtained to achieve the results of the study, the sample criteria used in this research are:

1. Amount of Budget managed
2. Structural officials or officers carrying out the accounting / financial administration functions in each Service in SOPD.
3. Have a minimum work period of one year in the period of preparation of financial statements.

Data Quality Testing

Descriptive statistics

Descriptive statistics are parts of statistics that are used to describe or describe data without intending to generalize or draw conclusions but only explain the data group. Descriptive statistics aim to get a feeling for the data (feel for the data), which is useful for getting information on how well the scale is made, how well the coding and data entry are done (Uma Sekaran, 2016).

Validity test

Validity testing is used to obtain valid data from a valid instrument. valid research results if there are similarities between the data collected and the data that actually occurs in the object under study (Sugiyono 2012: 121). Measurements in item analysis, namely by means of existing scores are then correlated using the product moment correlation formula proposed by Pearson in Arikunto, (2002: 146).

Reliability Test

Reliability testing is done to test the level of reliability or reliability showing the extent to which the level of consistency of measurements from a respondent to another respondent or in other words the extent to which the question can be understood so as not to cause differences in interpretation in understanding the statement, Research to be conducted

using measurement of the reliability of the second method is one shot or measurement once which is then processed using SmartPLS 3.0.

If the value of $\alpha > 0.7$ means that reliability is sufficient (sufficient reliability) while if $\alpha > 0.80$ this suggests all items are reliable and all tests consistently have strong reliability. There are also those who interpret it as follows:

- a) If $\alpha > 0.90$ then the reliability is perfect. If α is between 0.70 – 0.90 then reliability is high. If α is 0.50 - 0.70 then the reliability is moderate.
- b) If $\alpha < 0.50$ then reliability is low. If α is low, it's likely that one or more items are not reliable

RESULTS AND DISCUSSION

Data Quality Test Results

The questionnaire distributed to the target sample amounted to 140 copies according to the number of respondents / research samples. The research questionnaires that succeeded were 92 copies or 65.71% and all of these questionnaires could be processed.

Validity Test Results

From the results of the validity test in this study, obtained data that has a positive value and loading factor above 0.50, and shows all valid variables.

Reliability Test Results

The results of reliability testing in this study resulted in composite reliability and cronbach's alpha values above 0.70, so that it can be said that all measuring concepts of each variable from the questionnaire are reliable, which means that the questionnaire used in this study is a reliable questionnaire.

1. Testing of Structural Models (Inner Model)

Testing of the structural model is done by looking at the R-square which is a model of goodness fit model. The effect of the application of government accounting standards, the application of internal control systems and clarity of budget targets to the quality of local government financial reports provide a R-square value of 0.766 which can be interpreted that construct variability in the quality of local government financial statements can be explained by variables constructing government accounting standards, internal control systems the government and the budget goal clarity is 76.6% while 23.4% is explained if other variables are outside the research.

2. Evaluate Measurement (Outer Model)

Outer model is used to measure the relationship of indicators to latent variables. In this model, it specifies the relationship between latent variables and their indicators or it can be said that the Outer model

defines how each indicator relates to its latent variables.

The test results in this model have a value above 0.50 and the calculated t value is greater than t table (1.96) at the 0.05 level of significance, meaning that all research variables on the model are very feasible to be retained or deserve to be accepted.

With an influence of 76.6% while 23.4% is explained if other variables outside of those studied.

DISCUSSION

Based on the results of the tests in this study, the following results were obtained :

1. Effect of Application of Government Accounting Standards on the Quality of Local Government Financial Reports

To determine the significance of the effect of applying government accounting standards on the quality of local government financial reports by looking at the value of the parameter coefficient and the statistical significance value t. Parameter coefficient values and significance values t statistics can be seen in the attachments and table 4.17 below:

**Table 4.17
Path Coefficient Value Table**

| | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics (O/STDEV) | P Values |
|--|---------------------|-----------------|----------------------------|--------------------------|----------|
| Government Accounting Standards -> Quality of Local Government Financial Reports | 0,114 | 0,111 | 0,059 | 1,974 | 0,027 |

Source : Output of SmartPLS

Based on table 4.17 the parameter coefficient is 0.114, which means there is a positive influence on the application of government accounting standards to the quality of local government financial reports. The application of government accounting standards affects the quality of local government financial reports by 11.4%, while the rest is influenced by other variables.

Based on the results of the analysis carried out that the statistical value of t is 1.974 while the value of t table with a significance level of 5% = 1.96, the t value of statistics is smaller than t table (1.96 <1.97).

This is in accordance with the results of the statistical t value of 1.974 while the value of t table

with a significance level of 5% = 1.96, the t value of statistics is smaller than t table (1.96 <1.97). meaning that the application of government accounting standards significantly influences the quality of local government financial reports.

The results of this study are in line with Nugraheni (2008) showing that there is an influence of the application of government accounting standards to the quality of financial statements. The same results were also found in the Pravitasari Eka Ningtyas (2015) study entitled The Effect of the effectiveness of the application of government accounting standards on the quality of local government financial reports. The results are local government financial statements in accordance with the expected regulations that have been set related to reporting / accountability of financial statements. the government in this case is the government accounting standard. The same results were also found in the Yuli Artika (2016) study entitled The Effect of the application of local government financial accounting systems, human resource capacity and utilization of information technology on the quality of financial statements of upstream regency local governments (Study on SKPD) the result of the application of financial accounting systems the area has an influence on the quality of financial statements in Rokan Hulu Regency.

2. Effect of the Implementation of the Government's Internal Control System on the Quality of Local Government Financial Reports

To determine the significance of the effect of implementing the government's internal control system on the quality of local government financial reports by looking at the value of the parameter coefficient and the statistical significance value t. Parameter coefficient value and statistical significance value t Based on the results of the analysis conducted that the t value of statistics is 6.347 while the value of t table with a significance level of 5% = 1.96, the t value of statistics is smaller than t table (1.96 <6.347). meaning that the implementation of the government's internal control system has a significant effect on the quality of local government financial reports, can be seen in the appendix and table 4.18 below:

Table 4.18
Path Coefficient Value Table

| | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics (O/STDEV) | P Values |
|---|---------------------|-----------------|----------------------------|------------------------|----------|
| Government Internal Control System -> Quality of Local Government Financial Reports | 0,455 | 0,454 | 0,072 | 6,347 | 0,000 |

Source : Output of SmartPLS

Based on table 4.18 the parameter coefficient is 0.455, which means that there is a positive influence on the implementation of the government's internal control system on the quality of local government financial reports. the application of the government's internal control system affects the quality of local government financial reports by 45.5%, while the rest is influenced by other variables.

This is in accordance with the results of the statistical t value of 6.347 while the value of t table with a significance level of 5% = 1.96, the t value of statistics is smaller than t table (1.96 <6.347). meaning that the implementation of the government's internal control system has a significant effect on the quality of local government financial reports.

The results of this study in line with Tuti Herawati (2014) show that the internal control system consisting of the Control Environment, Risk Assessment, Control, Information and Communication and Monitoring Activities has a positive and significant effect on the Quality of Local Government Financial Reports.

3. Effect of Budget Target Clarity on the Quality of Local Government Financial Reports

To find out the significance of the effect of the clarity of the budget target on the quality of local government financial reports by looking at the value of the parameter coefficient and the statistical significance value t. The parameter coefficient value and significance value t statistic are based on the results of the analysis conducted that the statistical t value is 6,024 while the value of the t table with a significance level of 5% = 1.96, the t value of statistics

is smaller than t table (1.96 <6.024). meaning that the clarity of the budget target significantly influences the quality of the financial statements of the regional government.

Can be seen in the attachment and table 4.19 below:

Table 4.19
Path Coefficient Value Table

| | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics (O/STDEV) | P Values |
|---|---------------------|-----------------|----------------------------|------------------------|----------|
| Clarity of Budget Objectives -> Quality of Local Government Financial Reports | 0,460 | 0,464 | 0,076 | 6,024 | 0,000 |

Source : Output of SmartPLS

Based on table 4.19 the magnitude of the parameter coefficient is 0.460 which means there is a positive effect of the effect of the clarity of the budget target on the quality of local government financial reports. clarity of budget targets affects the quality of local government financial statements of 46.0%, while the rest is influenced by other variables.

The results of this study are the results of testing statistically and until now researchers have not found a similar study that uses the variable budget goal clarity on the Quality of Local Government Financial Reports.

CONCLUSIONS AND RECOMMENDATIONS

A. Conclusion

1. The application of government accounting standards has a positive and significant effect on the quality of local government financial reports, meaning that the higher the application of government accounting standards that are applied it will have a large effect on the quality of local government financial statements presented.
2. The implementation of the government's internal control system has a significant positive effect on the quality of local government financial reports. This is closely related to the environment and internal information control activities and fraud risk assessments and the indiscipline of financial

reporting so there are no errors in the presentation of financial statements.

3. Clarity of budget goals has a significant positive effect on the quality of local government financial reports, meaning that the presentation of financial statements can be measured to achieve more specific goals and objectives not based on taste in preparing a budget so that the final results orientation can be seen.

B. Recommendations

Based on the conclusions that have been stated, the researcher gives suggestions as follows:

1. For regional governments, especially Central Kalimantan Province, to maintain and improve the capacity of qualified human resources by providing training related to finance and accounting.
2. For regional governments, especially Central Kalimantan Province, they must continue to maximize the utilization of the government's internal control system effectively and implement government accounting standards appropriately and completely to improve the quality of local government financial reports.
3. For regional governments, especially Central Kalimantan Province, to allocate budgeting, recording financial reports and asset recording in an application that synergizes in one unit to facilitate control of budget policies so that policy makers can easily understand them.
4. For the next researcher, it is better to increase the number of samples and not only in one province but several provinces in the unitary territory of the Republic of Indonesia and can represent all local governments.
5. For further research it is better to add the variables under study so as to produce better research.
6. For further researchers to be able to use secondary data from the results of the audit as a comparison of primary data obtained from the questionnaire because sometimes the answers given do not reflect the real situation.
7. For future researchers to continue to conduct research on the quality of local government financial reports because unqualified opinions (WTP) do not necessarily have quality local government financial reports.

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