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The Effect Of Understanding Of Government Accounting, Application Of Government Accounting Standards, And Compliance With Laws And Regulations On The Accountability Of Local Government Financial Management In The Siak Regency Government

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Abstract

This study aims to examine and analyze the effect of understanding government accounting, the application of government accounting standards, and compliance with laws and regulations on the accountability of local government financial management in the Siak Regency Government, both partially and simultaneously. This study uses a quantitative method with an associative approach. Data were collected through a questionnaire distributed to department heads, treasurers, and financial administration officials across 26 Regional Apparatus Organizations (OPD) in Siak Regency, with a sample of 72 respondents determined using a saturated sampling technique. Data were analyzed using multiple linear regression with the help of SPSS version 27. The results show that simultaneously, understanding of government accounting, application of government accounting standards, and compliance with laws and regulations have a significant effect on the accountability of local financial management (F count = 5.496; Sig. = 0.002). Partially, only compliance with laws and regulations was found to have a significant effect on accountability of local financial management (t count = -3.662; Sig. = 0.000), while understanding of government accounting (Sig. = 0.076) and application of government accounting standards (Sig. = 0.215) had no significant partial effect. The Adjusted R Square value of 0.160 indicates that the three independent variables explain 16% of the variation in local financial management accountability, while the remainder is explained by other factors outside the research model.

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Keywords: local government financial management accountability; understanding of government accounting; government accounting standards; compliance with laws and regulations

INTRODUCTION

Financial management accountability is a key pillar in realizing good governance in the era of regional autonomy. Over more than two decades of fiscal decentralization, local governments in Indonesia have been granted substantial authority to manage public budgets (Halit Faisal, 2025). Under Law Number 23 of 2014 on Regional Government and Government Regulation Number 12 of 2019 on Regional Financial Management, every region is obliged to manage its financial resources effectively, efficiently, transparently, and accountably. State financial reform, marked by the implementation of accrual-based Government Accounting Standards, has reinforced this requirement, aiming to improve the quality of local government financial reports so that they are more relevant and reliable for decision-making (Mardiasmo, 2021).

Siak Regency, as one of the regions in Riau Province, has shown significant achievement in terms of accountability. As of 2024, the Siak Regency Government had maintained an Unqualified Opinion (Wajar Tanpa Pengecualian/WTP) from the Audit Board of the Republic of Indonesia (BPK) for 14 consecutive years. However, a WTP opinion does not automatically reflect the absence of problems in local financial management. BPK's Audit Findings Reports (LHP) reveal a pattern of recurrent findings indicating chronic weaknesses in the internal control system, particularly in the management of capital expenditure and the administration of fixed assets. For example, in 2022 there were budget realization overruns and misstatements in the Capital Expenditure and Goods/Services Expenditure accounts, as well as overpayments to providers amounting to Rp515,512,954.57 across six capital expenditure packages for buildings and structures. This condition indicates that the audit opinion places greater emphasis on the fairness of financial statement presentation than on the overall effectiveness of financial management (Nurani et al., 2025).

Several factors are thought to drive local government accountability: understanding of government accounting, application of Government Accounting Standards (SAP), and compliance with laws and regulations. Understanding of government accounting forms the basis of the technical competence of officials in recording transactions and preparing financial reports; without adequate understanding, the risk of misclassifying expenditures and recording assets increases (Mawar Maulana Nur, 2025). Application of SAP in accordance with Government Regulation Number 71 of 2010 is a mandatory instrument that guarantees the quality of financial information, especially since the introduction of the accrual basis, which requires Regional Apparatus

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Organizations (OPD) to present more complex reports. Meanwhile, compliance with laws and regulations reflects the integrity of officials in managing public finances, which are strictly regulated by law (a legalistic approach); non-compliance with procurement of goods/services regulations and expenditure accountability is frequently a recurring finding in BPK audits.

Previous studies show inconsistent results regarding the effect of these three factors on accountability and on the quality of local government financial reports. Oktaviani (2024) found that understanding of accounting, the regional financial accounting system, and information technology had a positive effect on the quality of financial reports in Indragiri Hilir Regency, whereas other research found that the rule of law and understanding of accounting had no positive effect on local government financial reports, and Yuliana (2026) found a negative and significant effect of understanding of accounting on the quality of financial reports at BKPSDM Gowa Regency. These studies generally used a limited set of variables and had not yet integrated understanding of government accounting, application of SAP, and compliance with laws and regulations simultaneously in a single model, particularly within the scope of OPDs in Siak Regency. This gap underlies the urgency of the present study, given the importance of accountability in realizing good governance and as a basis for formulating policies to improve the quality of local financial reports.

Based on the above description, this study is formulated to answer four questions: (1) does understanding of government accounting affect the accountability of local government financial management; (2) does the application of government accounting standards affect the accountability of local government financial management; (3) does compliance with laws and regulations affect the accountability of local government financial management; and (4) do the three variables simultaneously affect the accountability of local government financial management in the Siak Regency Government. This study aims to examine and analyze these effects, both partially and simultaneously, and is expected to provide theoretical contributions to the development of public sector accounting literature as well as practical contributions for OPDs in Siak Regency in improving the accountability of local financial management.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1 Stewardship Theory

This study employs stewardship theory, which emphasizes a strong relationship between the steward (manager) and the owner of resources (principal) in achieving organizational goals. According to Donaldson and Davis (1991), managers or stewards act in the interest of the organization and the public rather than purely for personal interest. In the public sector context, this theory is relevant because government officials

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are required to demonstrate accountability in local financial management as stewards of the mandate entrusted to them by the public as principal. This theory is reinforced by the view that public officials have intrinsic motivation to serve the public interest (Hernandez, 2012), accountability serves as the primary mechanism ensuring effective resource management (Bovens, 2007), the application of accounting standards enhances transparency and public trust (Christensen, 2020), and laws and regulations strengthen good governance (Parker & Gould, 2021).

2.2 Local Government Financial Management Accountability

Accountability is the responsibility for financial integrity, disclosure, and compliance with laws and regulations regarding the receipt, custody, and disbursement of funds by government agencies. Local government financial management accountability is the responsibility of public institutions to use public funds economically, efficiently, and effectively, without waste, leakage of funds, or corruption (Mardiasmo, 2021). Its main instruments include the government budget, annual reports, periodically published data, and the results of investigations and other public reports (Febriana et al., 2024).

2.3 Understanding of Government Accounting

Understanding of accounting refers to the extent of a person's ability to comprehend accounting, both as a body of knowledge and as a process or practice (Sri Ayem et al., 2024). In the public sector, this understanding is important to ensure that financial reports are prepared accurately and in accordance with standards (Carpenter & Feroz, 2022), encompassing an understanding of the accounting cycle, an understanding of the accrual basis, the ability to prepare financial reports, and the ability to identify transaction evidence.

2.4 Application of Government Accounting Standards (SAP)

SAP comprises the accounting principles applied in preparing and presenting government financial reports, formulated by the Government Accounting Standards Committee (KSAP) and stipulated through Government Regulation Number 71 of 2010. Since this regulation took effect, the government has applied accrual-based SAP, which comprises twelve Government Accounting Standard Statements (PSAP), covering the presentation of financial statements, budget realization reports, cash flow statements, and operational reports. The accrual basis was chosen because it provides an accurate estimate of the effect of government policy on the macroeconomy as well as comprehensive information on the entire flow of resources.

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2.5 Compliance with Laws and Regulations

Compliance with laws and regulations is the compliance of a person or entity with regulations established by officials and state institutions that carry binding authority (Pertiwi & Utami, 2020). This compliance is one of the criteria used by BPK in issuing an opinion on the fairness of financial statements, alongside conformity with SAP and the effectiveness of the internal control system. Legal accountability, as one dimension of local government financial management accountability, requires every government action and decision to comply with applicable regulations, including Law Number 23 of 2014, Law Number 17 of 2003 on State Finance, Government Regulation Number 12 of 2019, and Minister of Home Affairs Regulation Number 70 of 2019 on the Regional Government Information System (SIPD).

2.6 Previous Research and Hypothesis Development

Understanding of accounting is a fundamental basis for preparing quality, accountable financial reports. Based on stewardship theory, government officials, as managers of public resources, are required to possess adequate competence in order to carry out their responsibilities optimally (Hernandez, 2012). Research by Safrida (2020), Lestari and Dewi (2022), Harun (2024), Susanti et al. (2024), Rahmawati et al. (2022), Mawar Maulana Nur (2025), Ridzal (2021), and Drilia (2024) shows that understanding of accounting has a significant effect on local financial accountability. Based on the above description, the first hypothesis is formulated as follows:

H1: Understanding of government accounting has a positive effect on the accountability of local government financial management.

The application of accrual-based SAP aims to improve the quality and transparency of government financial reports. According to Christensen (2020), accounting standards applied consistently produce financial reports that are more relevant and comparable. Research by Safrida (2020), Zai et al. (2024), Euis Nisa Rosita (2023), Hilarius et al. (2021), Lestari and Rahayu (2021), and Dwirianto (2022/2026) shows that the application of SAP has a significant effect on local financial accountability. Based on the above description, the second hypothesis is formulated as follows:

H2: The application of Government Accounting Standards (SAP) has a positive effect on the accountability of local government financial management.

Compliance with laws and regulations reflects the integrity and responsibility of officials in carrying out the public mandate (Zai et al., 2024). Research by Dwirianto (2023) and Firmansyah et al. (2023) shows that compliance with regulations has a positive effect on local financial accountability and is able to reduce audit findings. Based on the above description, the third hypothesis is formulated as follows:

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H3: Compliance with laws and regulations has a positive effect on the accountability of local government financial management.

Financial management accountability is not influenced by a single factor alone, but is the result of the interaction of several interrelated factors. Understanding of accounting provides the foundation of competence, the application of SAP provides a reporting framework, and compliance with regulations ensures the integrity of implementation. Research by Andriani et al. (2022), Kusuma and Dewi (2023), Zulharman et al. (2015), and Sella and Maslichah (2020) shows that the combination of these three factors simultaneously has a significant effect on local financial accountability. Based on the above description, the fourth hypothesis is formulated as follows:

H4: Understanding of government accounting, application of Government Accounting Standards (SAP), and compliance with laws and regulations simultaneously have a positive effect on the accountability of local government financial management in OPDs of Siak Regency.

2.7 Conceptual Framework

The conceptual framework of this study illustrates the partial relationships (H1, H2, H3) between each independent variable — understanding of government accounting (X1), application of government accounting standards (X2), and compliance with laws and regulations (X3) — and the dependent variable, local government financial management accountability (Y), as well as the simultaneous relationship (H4) of the three independent variables jointly with the dependent variable.

RESEARCH METHOD

This study uses a quantitative method with an associative approach to identify and analyze the effect of the independent variables (understanding of government accounting, application of SAP, and compliance with laws and regulations) on the dependent variable (local government financial management accountability). This approach was chosen because it focuses on causal relationships that can be tested empirically through a statistical model (Creswell, 2021; Sekaran & Bougie, 2022). The research was conducted across all Regional Apparatus Organizations (OPD) within the Siak Sri Indrapura Regency Government.

The population of this study consists of officials/officers involved in local financial management across 26 OPDs in Siak Regency, based on Siak Regency Regional Regulation Number 4 of 2025. The sample was drawn using a saturated sampling technique of 3 respondents per OPD (the head of department/staff, the treasurer, and the financial administration officer with a minimum tenure of 1 year), resulting in 78 questionnaires distributed. The data returned and processable amounted to 72

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questionnaires (a 92.31% response rate). Data were collected through a questionnaire using a 4-point Likert scale, ranging from Strongly Disagree (score 1) to Strongly Agree (score 4).

Table 1. Operational Definitions of Variables

Variable	Operational Definition (Summary)	Indicator	Scale
Local Government Financial Management Accountability (Y)	Public institutions' responsibility for using public funds economically, efficiently, and effectively, without waste or corruption	Vertical & horizontal accountability; performance achievement; information transparency	Ordinal
Understanding of Government Accounting (X1)	Ability to understand and apply the accounting process through to the preparation of financial reports	Understanding of the accounting cycle; accrual basis; preparation of local government financial statements (LKPD); identification of transaction evidence	Ordinal
Application of SAP (X2)	Accounting principles applied in preparing and presenting government financial reports	Conformity with Government Regulation 71/2010; policy consistency; disclosure; presentation of the balance sheet & operational report (LO)	Ordinal
Compliance with Laws and Regulations (X3)	An entity's compliance with regulations established by state officials/institutions	Treasury; compliance with procurement of goods/services (PBJ); fraud avoidance;	Ordinal

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Variable	Operational Definition (Summary)	Indicator	Scale
		adherence to fund disbursement procedures	

Source: processed data, 2026

Data were analyzed using quantitative statistics with the aid of SPSS version 27, comprising a validity test (an item is declared valid if r-count > r-table), a reliability test (an instrument is reliable if Cronbach's Alpha > 0.60), classical assumption tests (normality using Kolmogorov-Smirnov, multicollinearity using tolerance and VIF values, and heteroscedasticity using the Glejser test), multiple linear regression analysis, and hypothesis testing (t-test, F-test, and the coefficient of determination/R^2). The regression equation model used is:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

where Y is local government financial management accountability, X1 is understanding of government accounting, X2 is application of SAP, X3 is compliance with laws and regulations, β_1–β_3 are the regression coefficients, and e is the error term.

RESULTS AND DISCUSSION

4.1 Respondent Characteristics

Of the 78 questionnaires distributed to department heads, treasurers, and financial administration officials across 26 OPDs in Siak Regency, 72 questionnaires were returned and could be processed (a 92.31% response rate). By gender, respondents were dominated by men (43 people, or 60%) compared with women (29 people, or 40%). By age, the majority of respondents were in the 41–50 year range (31 people, 43%), followed by 51–60 years (28 people, 39%), 31–40 years (8 people, 11%), and 20–30 years (5 people, 7%). By highest education, the majority of respondents held a bachelor's degree (S1) (46 people, 64%), followed by a master's degree (S2) (17 people, 24%), senior high school (7 people, 10%), and a diploma (D3) (2 people, 3%). By length of service, the majority of respondents had more than 10 years of service (57 people, 79%), while the remainder had 5–10 years of service (6 people, 8%) and less than 5 years (9 people, 13%). This profile indicates that the respondents are experienced officials relevant to the research topic.

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4.2 Descriptive Statistics

Table 2. Descriptive Statistics of the Research Variables

Variable	N	Min	Max	Mean	Std. Deviation
Understanding of Government Accounting (X1)	72	12	20	16.38	1.939
Application of SAP (X2)	72	12	20	16.14	1.945
Compliance with Laws and Regulations (X3)	72	11	20	14.25	1.991
Local Government Financial Management Accountability (Y)	72	17	24	21.74	2.467

Source: Processed primary data, 2026 (SPSS 27)

The mean value of variable Y (21.74), which is close to the maximum value (24), indicates that the level of local government financial management accountability in OPDs of Siak Regency is relatively high. Variables X1 and X2 also show relatively high and homogeneous means (small standard deviations), while variable X3 has the lowest mean (14.25) compared with the other variables, indicating a relatively more varied level of compliance with laws and regulations among respondents.

4.3 Validity and Reliability Tests

The validity test was conducted by comparing the r-count (Corrected Item-Total Correlation) with the r-table. For n = 72 and α = 0.05, the degrees of freedom (df) = 70 were obtained, yielding an r-table value of 0.235. The test results show that all question items across the four variables had r-count values ranging from 0.277 to 0.879, all of which exceeded the r-table value, so all items were declared valid.

Table 3. Reliability Test Results

Variable	Cronbach's Alpha	Remarks
Local Government Financial Management Accountability (Y)	0.914	Reliable
Understanding of Government Accounting (X1)	0.859	Reliable
Application of SAP (X2)	0.757	Reliable

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Variable	Cronbach's Alpha	Remarks
Compliance with Laws and Regulations (X3)	0.632	Reliable

Source: Processed primary data, 2026 (SPSS 27)

All variables had Cronbach's Alpha values above 0.60, so the research instrument was declared reliable and consistent for use in measurement.

4.4 Classical Assumption Tests

The Kolmogorov-Smirnov normality test produced an Asymp. Sig. (2-tailed) value of 0.200, greater than 0.05, so the model's residuals were declared to be normally distributed. The multicollinearity test showed tolerance values for X1, X2, and X3 of 0.982, 0.908, and 0.920 respectively, with VIF values of 1.019, 1.102, and 1.087 respectively — all within safe limits (tolerance > 0.10 and VIF < 10), so there was no multicollinearity among the independent variables. The heteroscedasticity test using the Glejser test and a scatterplot showed points scattered randomly above and below zero on the Y axis without forming a specific pattern, so the regression model was free from heteroscedasticity. The regression model used therefore satisfies the requirements of a Best Linear Unbiased Estimator (BLUE).

4.5 Multiple Linear Regression Analysis and Hypothesis Testing

Table 4. Multiple Linear Regression Analysis Results

Model	B	Std. Error	Beta	t-count	Sig.
(Constant)	22.027	3.263	-	6.751	0.000
Understanding of Government Accounting (X1)	0.252	0.140	0.198	1.801	0.076
Application of SAP (X2)	0.181	0.145	0.143	1.251	0.215
Compliance with Laws and Regulations (X3)	-0.515	0.141	-0.415	-3.662	0.000

Source: Processed primary data, 2026 (SPSS 27); Dependent variable: Local Government Financial Management Accountability

Based on Table 4, the following multiple linear regression equation is obtained:

$$Y = 22.027 + 0.252X_1 + 0.181X_2 - 0.515X_3 + e$$

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The constant value of 22.027 indicates that if all independent variables are held constant (zero), local government financial management accountability stands at 22.027. The X1 coefficient of 0.252 (t-count 1.801 < t-table 1.995; Sig. 0.076 > 0.05) indicates that understanding of government accounting has no significant partial effect on local government financial management accountability, so H1 is rejected. The X2 coefficient of 0.181 (t-count 1.251 < t-table 1.995; Sig. 0.215 > 0.05) indicates that the application of SAP also has no significant partial effect, so H2 is rejected. Conversely, the X3 coefficient of -0.515 (t-count -3.662; |t-count| > t-table 1.995; Sig. 0.000 < 0.05) indicates that compliance with laws and regulations has a significant partial effect on local government financial management accountability, so H3 is accepted — although with a negative direction, contrary to the direction of the hypothesis originally proposed.

Table 5. Simultaneous Significance Test Results (F-Test)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	84.303	3	28.101	5.496	0.002
Residual	347.683	68	5.113	-	-
Total	431.986	71	-	-	-

Source: Processed primary data, 2026 (SPSS 27); Predictors: X1, X2, X3; Dependent: Y

The F-test results show an F-count value of 5.496 with a significance of 0.002, less than 0.05. H4 is therefore accepted — understanding of government accounting, application of SAP, and compliance with laws and regulations simultaneously have a significant effect on local government financial management accountability in the Siak Regency Government.

Table 6. Coefficient of Determination (R^2) Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.442	0.195	0.160	2.261

Source: Processed primary data, 2026 (SPSS 27)

The Adjusted R Square value of 0.160 indicates that the three independent variables together can explain 16% of the variation in local government financial management accountability, while the remaining 84% is explained by other factors

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outside this research model, such as the internal control system, human resource competence, organizational commitment, or the use of information technology.

Table 7. Summary of Hypothesis Testing Results

Hypothesis	Statement (Summary)	Result
H1	Understanding of government accounting has a positive effect on accountability	Rejected
H2	Application of SAP has a positive effect on accountability	Rejected
H3	Compliance with laws and regulations has a positive effect on accountability	Accepted (negative direction)
H4	X1, X2, X3 simultaneously affect accountability	Accepted

Source: data processing results, 2026

DISCUSSION

4.6.1 The Effect of Understanding of Government Accounting on Local Government Financial Management Accountability

The test results show that understanding of government accounting has no significant effect on local government financial management accountability, so H1 is rejected. This finding is consistent with the research of Sri Ayem (2024), Lauhul Machfuzh (2020), and Widarsono and Fuadiyyah (2021), which states that understanding of government accounting does not meaningfully influence local government financial management accountability. From the perspective of stewardship theory, the creation of accountability is not determined solely by how well an individual understands government accounting, but is more strongly influenced by adequate organizational systems, procedures, and controls (Rachmawati, 2020). This condition can be explained by several factors: first, most OPDs in Siak Regency already have standard operating procedures, so financial management relies more on the available applications and information systems than on individual accounting ability; second, an integrated financial information system minimizes the risk of recording errors; and third, mentoring from the Regional Finance and Asset Agency (BKAD) maintains the quality of financial reports even though the level of accounting understanding varies among employees.

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4.6.2 The Effect of the Application of SAP on Local Government Financial Management Accountability

Application of Government Accounting Standards was also not proven to have a significant effect on local government financial management accountability, so H2 is rejected. This finding is consistent with the research of Salsabila (2023) in Probolinggo City and supports the findings of Pavitasari (2018) that the application of SAP has a positive but not significant effect on the quality of financial reports. This lack of significance is thought to be caused by the uniform application of accrual-based SAP across all OPDs in Siak Regency as a regulatory obligation, meaning there was insufficient variation among respondents to produce a statistically significant effect. The application of SAP appears to have become the mandatory minimum standard, so it is no longer a differentiating factor in improving accountability; other factors such as the integrity of officials, internal control, and regulatory compliance are thought to play a more decisive role.

4.6.3 The Effect of Compliance with Laws and Regulations on Local Government Financial Management Accountability

Compliance with laws and regulations was proven to have a significant partial effect on local government financial management accountability, so H3 is accepted. This result is consistent with the findings of Yulia Yustikasari (2022), Ulfi Nella Audia (2023), Habiby and Lestari (2020), Novianti and Dewi (2023), Rosadi et al. (2017), Iyai et al. (2025), Rahmawati (2023), and Wibowo (2021), who also found a significant relationship between regulatory compliance and accountability. However, the direction of the coefficient in this study is negative (-0.515), contrary to the direction of the originally proposed hypothesis. This means that, based on the compliance scores as measured in this study's questionnaire, an increase in the compliance score was actually followed by a decrease in the accountability score. This is thought to be influenced by strict oversight from the Inspectorate and BPK audits, which means that formal compliance with procedures does not always move in step with respondents' perceptions of substantive accountability achievement — so this finding warrants further investigation through a qualitative approach in future research.

4.6.4 The Simultaneous Effect of the Three Variables on Local Government Financial Management Accountability

Simultaneously, understanding of government accounting, application of SAP, and compliance with laws and regulations were proven to have a significant effect on local government financial management accountability in OPDs of Siak Regency, so H4 is accepted. This finding is consistent with the research of Andriani et al. (2022) and

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Kusuma and Dewi (2023), who found that integrating the three factors produces a more optimal improvement in the quality of financial management compared with partial testing alone. Nevertheless, the relatively low Adjusted R Square value (16%) indicates that local government financial management accountability is more strongly influenced by other factors outside this research model, so the three variables tested should be viewed as part of a broader system rather than as a single determinant.

CONCLUSION AND RECOMMENDATIONS

5.1 Conclusion

Based on the results of the research and data analysis conducted, it can be concluded that: (1) understanding of government accounting has no significant effect on local government financial management accountability in OPDs of Siak Regency; (2) the application of Government Accounting Standards (SAP) has no significant effect on local government financial management accountability; (3) compliance with laws and regulations has a significant effect on local government financial management accountability, although the direction of the relationship is negative and contrary to the original hypothesis; and (4) simultaneously, the three independent variables have a significant effect on local government financial management accountability, contributing 16% (Adjusted R Square), while the remaining 84% is explained by other factors outside the research model. Of the three independent variables examined, compliance with laws and regulations is the most dominant variable influencing local government financial management accountability in OPDs of Siak Regency.

5.2 Research Limitations

This study has several limitations, including a research scope limited to OPDs of the Siak Regency Government, a relatively limited number of respondents (72 people), and the fact that it has not yet considered other indicators that could potentially influence local government financial management accountability, such as the internal control system, human resource competence, organizational commitment, and the use of information technology.

5.3 Recommendations

For OPDs in Siak Regency, it is recommended to: (1) re-evaluate the effectiveness of government accounting training and outreach, given that understanding of accounting and application of SAP were found not to have a statistically significant effect, indicating that officials' understanding may still be largely theoretical; (2) strengthen the internal oversight system and reward-punishment mechanisms, given that compliance with laws and regulations is the most dominant factor; (3) conduct periodic evaluations of financial

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management Standard Operating Procedures (SOPs) so that compliance is not merely a formality; and (4) strengthen a compliance culture through direct mentoring, more intensive internal audits, and the enforcement of sanctions for procedural violations.

For future research, it is recommended to: (1) add other variables that could potentially influence accountability, such as the internal control system, human resource competence, organizational commitment, or the use of information technology; (2) further investigate the negative-direction finding for the compliance with laws and regulations variable through a qualitative or mixed-method approach; (3) extend the research object to other regencies/cities so that the results can be generalized more broadly; and (4) increase the sample size and number of respondents to improve the validity and reliability of the results.

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