



**THE INFLUENCE OF BUDGET PLANNING AND HUMAN RESOURCE
COMPETENCE ON THE EFFECTIVENESS OF FINANCIAL
MANAGEMENT AT THE DUMBO RAYA SUB-DISTRICT OFFICE OF
GORONTALO CITY**

Febriandi B. Hama¹

Universitas Negeri Gorontalo, Gorontalo, Indonesia

Febriandihama2004@gmail.com

Mattoasi²

Universitas Negeri Gorontalo, Gorontalo, Indonesia

mattoasi@ung.ac.id

Amir Lukum³

Universitas Negeri Gorontalo, Gorontalo, Indonesia

amirlukum@ung.ac.id

Abstract

This study aims to examine and analyze the influence of budget planning and human resource competence on the effectiveness of financial management at the Dumbo Raya District Office, Gorontalo City. The approach used in this research is a quantitative approach with a causal associative method. Data were collected by distributing questionnaires to 46 respondents determined using the saturated sampling (census) technique. Data analysis techniques include classical assumption tests, multiple linear regression analysis, and hypothesis testing (t-test and F-test) with the assistance of SPSS 26 software. The results of the study indicate that: (1) Budget planning has a positive and significant effect on the effectiveness of financial management with a moderate category of influence. (2) Human resource competence has a positive and significant effect on the effectiveness of financial management with a small category of influence. (3) Simultaneously, budget planning and human resource competence have a significant effect on the effectiveness of financial management with a strong category of influence. The coefficient of determination (Adjusted R Square) indicates that these two independent variables are able to explain the variation in financial management effectiveness by 69.9%, while the remaining 30.1% is explained by other factors outside of this research model.

Keywords: Budget Planning, HR Competence, Financial Management Effectiveness



INTRODUCTION

Regional financial management is a vital instrument in the Indonesian state system, aiming to support development and public services at the local level. Effective financial management reflects a government agency's success in achieving its stated goals through the logical, efficient, transparent, and accountable use of resources. A high level of effectiveness is directly proportional to the optimization of work program implementation, so that all government activities can have a tangible impact on public welfare (Sjuaib et al., 2025).

Successful financial management depends heavily on accurate planning and the quality of those who execute them on the ground. Budget planning is a crucial component of the budget system, involving the establishment of work plans and the distribution of financial resources based on the organization's strategic objectives. Thorough planning serves as a roadmap for efficient resource utilization, minimizing the risk of waste and misappropriation. The quality of well-designed budget planning serves as the primary reference for managing resource utilization to ensure financial activities are on target (Aina, 2020)

In addition to planning, human resource (HR) competency is also a key pillar in driving effective financial management. Competence encompasses the integration of knowledge, skills, and behavioral attitudes necessary for employees to optimally perform their duties and produce reliable performance. In government agencies, personnel who understand government accounting and regional finance are needed to produce quality financial reports. Adequate human resource competency is crucial for improving the effectiveness of public sector fund management (Selianawati et al., 2025)

The current state of financial management at the Dumbo Raya Sub-district Office in Gorontalo City reflects a gap between targets and actual performance, requiring serious attention. Based on the realization report data, budget absorption for consumable services expenditures only reached 71.33%, while equipment maintenance expenditures showed a very low figure of 36.30%. This low absorption indicates weaknesses in budget planning, which is poorly measured (over-budgeting), and limited technical competence of human resources in implementing planned programs.

Several previous studies have shown varying results regarding the influence of these factors on the effectiveness of financial management, creating a research gap. Research by Aina, (2020) indicates that budget planning has a positive and significant impact on effectiveness. However, regarding human resource competency, Selianawati et al., (2025) found a significant effect, while



Bay & Tunti, (2019) study found that HR competency had no significant effect on financial management effectiveness. This difference in results indicates the need to re-examine the influence of both variables simultaneously within a single research model.

Therefore, this study was conducted to analyze the influence of budget planning and HR competency on financial management effectiveness at the Dumbo Raya Sub-district Office. This research is expected to provide an empirical contribution to strengthening public sector managerial policies to improve financial efficiency and accountability at the regional level. With the synergy between precise planning and competent personnel, it is hoped that service quality and financial efficiency can reach optimal levels in line with the principle of Value for Money.

LITERATURE REVIEW

Public budget theory is a set of concepts and principles that explain how governments plan, allocate, and evaluate budgets to achieve public goals. According to Musgrave, (1959), this theory is an economic framework that explains the three main functions of government: allocation, distribution, and stabilization. In the context of planning, Wildavsky, (1964) emphasized that budgeting is a political process in which the interplay of interests between institutions determines the final budget outcome, which tends to be incremental. This theory provides the basis for budget planning not simply as a technical document but as a strategic policy tool to ensure resources are allocated efficiently and transparently.

Furthermore, Stewardship Theory describes a situation in which organizational administrators (managers/apparatus) act as stewards, prioritizing the interests of the organization over personal interests. Donaldson & Davis (1991) state that managers are naturally motivated to work in the interests of their owners because organizational success is intrinsically satisfying for them. In regional financial management, this theory assumes that apparatus supported by adequate competence will act to maximize public service. Muth & Donaldson (1998) added that stewards act as loyal and responsible agents, placing the achievement of organizational goals as the main priority.

Financial management effectiveness is defined as the degree of success of an organization in achieving its stated goals through optimal utilization of financial resources. Mardiasmo, (2017) states that effectiveness is an indicator of an organization's success in achieving predetermined targets. Furthermore, Mahmudi, (2016) emphasizes that effectiveness is measured not only by the



ability to realize the budget, but also by its effectiveness in providing a significant impact on public services. The main indicators of this variable include the appropriateness of planning and implementation, compliance with regulations, and the ratio of realization to target.

Budget planning is a crucial component of the budget system, involving the establishment of work plans and the allocation of resources based on strategic objectives. Wisdaningrum, (2020) emphasized that planning is the most crucial stage because all program budget requirements are formulated during this phase. The budget serves as a managerial plan for action that facilitates the achievement of organizational goals (Nasution & Lutfi 2022). Good planning quality is reflected in clarity of objectives, internal control, and organizational commitment (Kartika et al., 2024).

Competence is the integration of knowledge, skills, and attitudes required by individuals to achieve optimal performance. Baihaki et al., (2025) define competence as the abilities and characteristics required to carry out job duties in the workplace. In the government sector, Indika, (2021) explains that producing quality financial reports requires competent human resources with an understanding of government accounting and regional finance. Competency indicators encompass five main dimensions: knowledge, skills, attitude, understanding, and values (Sutrisno, 2020).

Some of the primary references used in this research include studies by previous researchers that examined variables related to financial management effectiveness, with mixed findings. Aina, (2020) research conducted at the Public Works Department of East Kalimantan Province showed that budget planning and oversight have a positive and significant impact on financial management effectiveness. Furthermore, Selianawati et al., (2025), who conducted research at public elementary schools in Ponorogo Regency, found that, both partially and simultaneously, accountability and human resource competency variables had a positive and significant influence on the effectiveness of financial management. However, Bay & Tunti (2019) study at the Kupang City Regional Personnel Agency (BKD) found different results, stating that although the Government Internal Control System (SPIP) had a significant influence, the human resource competency variable did not show a significant influence on the effectiveness of financial management.

These varying findings provide an empirical basis for the current study to re-examine the consistency of the influence of budget planning and HR



competency, specifically within the sub-district government at the Dumbo Raya Sub-district Office.

RESEARCH METHOD

This study employed a quantitative research method with a causal associative approach. This research method can be defined as a research method based on the philosophy of positivism, used to study a specific population or sample. Data collection utilizes research instruments and quantitative/statistical data analysis is used to test predetermined hypotheses. In its presentation, quantitative research largely displays and interprets numbers accompanied by tables and graphs.

This research uses primary data sourced from questionnaire responses from respondents at the Dumbo Raya Sub-district Office in Gorontalo City. The population in this study includes all employees involved in financial management at the Dumbo Raya Sub-district Office and officials in the five sub-districts in the region. The total sample size for this study was 46 respondents. The sampling technique used in this study was saturated sampling (census), a sampling technique in which all members of the population are used as research respondents due to the relatively small number.

Data collection techniques used in this study included closed-ended questionnaires, observation, and documentation. The questionnaire was measured using a 5-point Likert scale to assess respondents' perceptions. The data analysis technique in this study used SPSS (Statistical Product and Service Solution) software version 26. Before conducting the regression test, the ordinal data from the questionnaire were transformed into interval data using the Method of Successive Interval (MSI).

The variables examined in this study consisted of independent variables: budget planning (X1) and human resource competency (X2), and the dependent variable: financial management effectiveness (Y). The analysis was conducted through instrument testing, classical assumption testing, multiple linear regression analysis, and hypothesis testing using t-tests and f-tests.

RESULTS AND DISCUSSION

Descriptive Statistical Test

The results of the descriptive statistical test on the independent variables, moderated dependent variables can be seen in the following table:



Table 1.
Descriptive Analysis Results

| Variables | SS (%) | S (%) | CS (%) | TS (%) | STS (%) |
|------------------------------------|--------|--------|--------|--------|---------|
| Budget Planning | 43.12% | 40.25% | 12.45% | 2.85% | 1.33% |
| HR Competence | 38.54% | 42.10% | 15.60% | 2.11% | 1.65% |
| Financial Management Effectiveness | 41.20% | 43.45% | 13.15% | 1.45% | 0.75% |

Source: Data Processed (2026)

Based on the table above, it can be seen that:

1. In the Budget Planning variable, the majority of respondents gave a positive assessment, where 43.12% stated that they strongly agreed and 40.25% stated that they agreed with the indicators of mature planning.
2. For the HR Competence variable, 38.54% of respondents strongly agreed and 42.10% agreed that employee integrity and technical skills were at a good level.
3. Regarding Financial Management Effectiveness, 41.20% of respondents strongly agreed and 43.45% agreed that fund management had achieved organizational targets and objectives.

Classical Assumption Test

Normality Test

The results of the normality test in this study can be seen in the following image:



One-Sample Kolmogorov-Smirnov Test

Unstandardized Residual

| | | |
|----------------------------------|----------------|---------------------|
| N | | 46 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | 2.63477343 |
| Most Extreme Differences | Absolute | .109 |
| | Positive | .109 |
| | Negative | -.052 |
| Test Statistic | | .109 |
| Asymp. Sig. (2-tailed) | | .200 ^{c,d} |

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Figure 1.

One-Sample Kolmogorov–Smirnov Test

Source: Data Processed (2026)

The results of the normality test using the One-Sample Kolmogorov-Smirnov Test showed an Asymp. Sig. (2-tailed) value of 0.200. Since this value is greater than 0.05, it can be concluded that the data in this study is normally distributed and meets the requirements for regression analysis.

Heteroscedasticity Test

The results of the multicollinearity test can be seen in the following table:

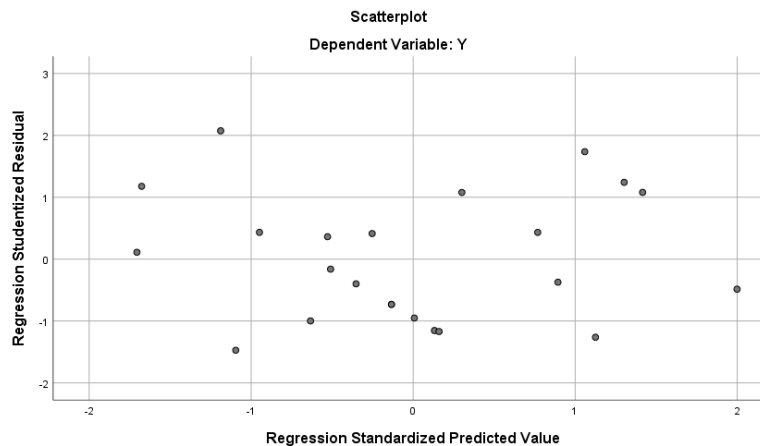


Figure 2.

Heteroscedasticity Test Results

Source: Data Processed (2026)



Based on the image above, it can be concluded that the points are spread above and below the number 0 on the Y axis and do not form a pattern, so that in this study there is no heteroscedasticity.

Autocorrelation Test

The results of the autocorrelation test using Durbin-Watson (DW) can be seen as follows:

Figure 3.
Coefficient of Determination
Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .836 ^a | .699 | .685 | 2.69535 |

a. Predictors: (Constant), HR Competency, Budget Planning

Source: Data Processed (2026)

Based on the table above, the correlation value (R) is 0.836. This value indicates a very strong and positive relationship between the independent variables simultaneously and the dependent variable. This means that the better the independent variable value, the higher the dependent variable value.

The Adjusted R Square value, based on the table, is 0.699. This indicates that 69.9% of the variation in the dependent variable can be explained by the independent variables of budget planning (X1) and human resource competency (X2) in this research model. Meanwhile, the remaining 30.1% is explained by other factors outside the model not examined in this study.

Multicollinearity Test

The results of the multicollinearity test in this study can be seen in the following table:

Table 2.
Multicollinearity Test
Coefficients^a

| Model | | Collinearity Statistics | |
|-------|----------------------|-------------------------|-------|
| | | Tolerance | VIF |
| 1 | Perencanaan_Anggaran | 0.616 | 1.625 |
| | Kompetensi_SDM | 0.616 | 1.625 |

a. Dependent Variable: Abs_RES

Source: Data Processed (2026)



Based on the Coefficients table in the Collinearity Statistics section, it is known that the budget planning (X1) and human resource competency (X2) variables each have a Tolerance value of 0.616 and a VIF value of 1.616. A tolerance value greater than 0.10 and a VIF value less than 10 indicate that there is no multicollinearity problem among the independent variables in this research model. Therefore, it can be concluded that the budget planning and human resource competency variables are not highly correlated with each other and are suitable for use together in a regression model to analyze their influence on the effectiveness of financial management as a dependent variable.

Multiple Linear Regression

**Table 3.
Coefficient Table**

| Model | Unstandardized Coefficients | | Standardized Coefficients |
|-----------------|-----------------------------|------------|---------------------------|
| | B | Std. Error | Beta |
| (Constant) | 2.148 | 2.204 | |
| Budget Planning | 0.530 | 0.091 | 0.622 |
| HR Competence | 0.289 | 0.105 | 0.293 |

Source: Data Processed (2026)

Based on the data in the table above, the regression equation is as follows:
 $Y = 2.148 + 0.530X_1 + 0.289X_2 + e$

From the results of the equation above, it can be explained as follows:

- The Constant value of 2.148 indicates the baseline value of financial management effectiveness if variables X1 and X2 are zero . Nilai konstanta 2,148 menunjukkan nilai dasar efektivitas manajemen keuangan jika variabel X1 dan X2 bernilai nol.
- The Bu
- dget Planning Regression Coefficient (X1) of 0.530 indicates that every one-unit increase in planning quality will increase effectiveness by 0.530.
- The Human Resource Competency Regression Coefficient (X2) of 0.289 indicates that increasing employee competency will increase financial management effectiveness by 0.289.



The results of the study show that the regression coefficient value of 0.530 is greater than 0.289, so that budget planning is a variable that has a dominant influence on the effectiveness of financial management.

Hypothesis Testing

t-test

The results of the t-test by comparing the t-table with the calculated t-table can be seen in the following table:

Table 4.

| Model | t | Sig. | Conclusion |
|-----------------|-------|-------|-------------|
| Budget Planning | 5,828 | 0,000 | Influential |
| HR Competence | 2,745 | 0.009 | Influential |

Source: Processed Data (2026)

Based on the results of the t-test in the table above, it can be concluded:

1. Budget Planning (X1): The significance value is $0.000 < 0.05$, and the t-value is 5.828. This means that H0 is rejected and H1 is accepted, indicating that the budget planning variable has a positive and significant effect on financial management effectiveness (Y).
2. HR Competence (X2): The significance value is $0.009 < 0.05$, and the t-value is 2.745. This means that H0 is rejected and H2 is accepted, indicating that the human resource competence variable has a positive and significant effect on financial management effectiveness (Y).

F test

The results of the F test by comparing the calculated F with the F table and P value can be seen in the following table:

Table 5.

ANOVA (Analysis of Variance) F-test table

| Model | F | Sig. |
|------------|--------|-------|
| Regression | 49,823 | 0,000 |

Based on the table above, the significance level is $0.000 < 0.05$. From these results, it can be stated that H0 is rejected and H3 is accepted. This means that the variables of budget planning (X1) and human resource competence (X2) jointly or simultaneously have a significant influence on financial management effectiveness (Y).

The table shows that the calculated F-value in the regression is $49.823 > 3.21$ with a P-value of $0.000 < 0.05$. Because F count $>$ F table and P value $<$ 0.05,



the research results show that the two independent variables in the regression model, namely Budget Planning (X1) and Human Resource Competence (X2), have a significant influence on the Financial Management Effectiveness variable (Y) simultaneously.

The Influence of Budget Planning on Financial Management

Effectiveness: Based on the results of the hypothesis test, the budget planning variable showed a significance value of $0.000 < 0.05$, with a t-value of 5.828. This proves that budget planning has a positive and significant effect on financial management effectiveness at the Dumbo Raya Sub-district Office, thus accepting Hypothesis 1 (H1). This finding indicates that the more mature and measurable the planning process, the higher the level of effectiveness in achieving organizational goals.

Theoretically, these results reinforce Public Budget Theory, which states that the budget is a strategic policy instrument reflecting the functions of allocation, distribution, and stabilization. A well-designed budget plan serves as a reference for managing and utilizing resources efficiently so that financial activities run according to targets. As emphasized by Wisdaningrum (2020), planning is the most crucial stage because all program budget requirements are formulated during this phase. Therefore, the quality of planning is crucial for the successful implementation of performance-based budgeting.

Descriptive data supports this finding, with the majority of respondents (43.12% strongly agree and 40.25% agree) giving a positive assessment of planning maturity. The indicator with the highest rating was the application of priority scales and rationality (mean 4.41), indicating that officials prioritized urgent programs in budget preparation. This aligns with research by Aina (2020), which states that precise budget planning can minimize the risk of wasted funds and ensure program execution is on target.

However, this study also revealed weaknesses in the transparency and accuracy of spending data, which received the lowest average score (3.91). This weakness in data accuracy explains the low realization of equipment maintenance spending, which only reached 36.30%. As noted by Putra et al. (2021), the planning document (DPA) is the foundation of all activities. Therefore, if the initial data is inaccurate or overbudgeted, it will be difficult to achieve the budget absorption target.

Overall, the synergy between clear strategic objectives and organizational commitment to budget planning is a key determinant of effectiveness. This finding is consistent with research by Rizka (2021), which emphasized that



thorough budget planning is an absolute prerequisite for achieving excellent public sector financial management.

The Influence of Human Resource Competence on Financial

Effectiveness: The Influence of Human Resource Competence on Financial Management Effectiveness: Hypothesis testing results indicate that the human resource competency variable has a significance value of $0.009 < 0.05$, with a t-value of 2.745. These findings demonstrate that human resource competency has a positive and significant impact on the effectiveness of financial management, thus supporting Hypothesis 2 (H2). This indicates that the higher the level of ability, skills, and professional attitude possessed by government officials, the greater their effectiveness in managing regional financial resources.

Theoretically, these results align with Stewardship Theory, which views government officials as stewards intrinsically motivated to act in the best interests of the organization. Employees with high integrity and professional responsibility will strive to achieve excellence in financial governance even without close supervision. As stated by Sutrisno (2020), competency encompassing the dimensions of knowledge, skills, and core values is crucial in supporting the effective and efficient achievement of an organization's vision. Descriptive data supports this finding, with the majority of respondents (38.54% strongly agree and 42.10% agree) assessing that the agency's human resource competency is at a good level. The indicator with the highest rating was found in the aspect of "Positioning integrity as a top priority in carrying out duties," with an average score of 4.54 (Very Good). This reinforces Indika (2021) assertion that effective financial management requires personnel who not only understand accounting techniques but also possess strong integrity.

However, this study also noted weaknesses in technical competency (hard skills), particularly in mastery of Information and Communication Technology (ICT), which achieved an average score of 3.98. This limitation directly impacts the timeliness of financial reporting. This finding is consistent with research by Selianawati *et al.*, (2025), which states that human resource competency is a key pillar in increasing the effectiveness of fund management in the public sector. Conversely, this finding differs from the research by Bay & Tunti (2019), which found that human resource competency had no significant impact, indicating that, in this study, the quality of individual staff plays a much more dominant role in determining the success of financial management.

CONCLUSION



Based on the results of the author's research on the Influence of Budget Planning and Human Resource Competence on the Effectiveness of Financial Management, a Case Study at the Dumbo Raya Sub-district Office in Gorontalo City, the following conclusions can be drawn:

1. Budget Planning has a positive and significant impact on the effectiveness of financial management at the Dumbo Raya Sub-district Office. This indicates that the better and more measurable the planning process, which prioritizes priorities and rationality, the higher the level of effectiveness in achieving organizational goals. The quality of thorough planning serves as a roadmap that minimizes the risk of inaccurate targets in budget utilization.
2. Human Resource Competence has a positive and significant impact on the effectiveness of financial management at the Dumbo Raya Sub-district Office. The integrity and professional responsibility of civil servants are key driving factors in achieving transparent financial governance. However, mastery of information technology needs to be continuously improved to support timely financial reporting.
3. Simultaneously, budget planning and human resource competency significantly influence the effectiveness of financial management. Together, these two variables contribute 69.9% to the variation in financial management effectiveness, while the remaining 30.1% is influenced by other variables not examined in this research model.

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