

FUNCTIONAL SUPERVISION AS A MODERATOR IN THE RELATIONSHIP BETWEEN PERFORMANCE AUDITING AND PUBLIC ACCOUNTABILITY

Rima Ramadhanti¹⁾, Aprilia Sari Ningsih²⁾, Andre Salman³⁾, Reren Julita⁴⁾, Siska Yulia Defitri⁵⁾

^{1) 2) 3) 4) 5)}Accounting Department, Mahaputra Muhammad Yamin University, Indonesia

Corresponding author: rimaramadhanti30@gmail.com

Abstract

Public Accountability is the government's responsibility to the public regarding the activities and activities for which it is responsible through the presentation of financial reports demanded by the public. Public Accountability plays an important role in public services. Performance Audits are useful for understanding the process of goal setting and local government performance. Meanwhile, functional supervision functions in conducting audits to achieve local government goals. This study aims to analyze the effect of Performance Audits on Public Accountability with Functional Supervision as a Moderating Variable. The method used is quantitative with a causal approach. The population is all Regional Apparatus Organizations (OPD) in Solok with a census sample. Data collection using questionnaires to the head of OPD and the head of the finance department. The data was processed using Smart-PLS 3.2.9 through the Structural Equation Model (SEM) technique. The results of the study it was found that functional supervision does not moderate Performance Audits on Public Accountability but Functional Supervision has a direct effect on Public Accountability. In addition, Performance Audit has no effect on Public Accountability because there is no follow-up of the results of the Performance Audit in the previous year in the Local Government. Meanwhile, the R-Square is 50.3%, meaning that Public Accountability is formed from Performance Audits and Functional Supervision. Functional supervision has an influence on Public Accountability, indicating that the higher the Functional Supervision, the higher the Public Accountability, such as by preparing for the examination, implementing and reporting and following up on the examination.

Keywords: *performance audits, functional supervision, public accountability, opd, regional government.*

INTRODUCTION

The change in the government system from centralization to decentralization encourages the need for improvement in management and accountability, so in the current era of regional autonomy the regions are given the authority to manage and regulate all government affairs outside of the central government, this regional autonomy provider is expected to increase efficiency, effectiveness, and Public Accountability in Indonesia. The implementation of regional autonomy must always be oriented towards improving the welfare of the community by always paying attention to the interests and aspirations that grow in the community. According to INTOSAI (2019), in order to achieve a high level of accountability and ensure the effectiveness of policies, Performance Audit has been recognized as a crucial instrument. This audit not only checks compliance with the rules, but also systematically evaluates the economic, efficient, and effectiveness aspects of government programs and activities. Audi Performance also aims to identify areas for improvement, optimize budget allocation, and drive increased value for the public as a whole.

Progress in the democratization process and the improvement of professionalism in various sectors have had a significant impact on governance. Within this framework, the government as the main implementer of the principles *Good Governance* It is required to increase accountability and transparency in the management of state finances. This has become increasingly important in the reform era, where strengthening the role of supervisory institutions is needed as a balancing act of executive power. Government financial statements are prepared to meet the information needs of various stakeholders, not just one specific group. Therefore, the report must be prepared in accordance with applicable accounting standards and reflect the principles *Good Governance*, such as transparency, accountability, and public participation. According to Suprianto et al. (2025), application of principles *Good Governance* can consistently improve the government's financial performance through more efficient and effective budget management. The implementation of government accounting standards is important to improve the quality of financial statements and Public Accountability at the regional level (Munawaroh et al., 2025).

Public Accountability is a form of government accountability to the community for the implementation of duties and the use of public resources, which is realized through the presentation of transparent financial statements. The public has the right to demand accountability for the government's activities. Currently, in Indonesia, there are increasing demands for accountability of public institutions, both at the central and regional levels. Successful accountability in the public sector requires clarity in setting budget goals and objectives. Along with the increasing expectations of public sector organizations to maintain quality, professionalism, and principles value for money In its operations, supervision of the organization is becoming increasingly important. According to Margaret (2024), effective public service accountability mechanisms require public participation and transparency in the decision-making process. Weaknesses in the internal control system can have a negative impact on the quality of Public Accountability at the district/city level (Melissa, 2024).

Public accountability requires the government to be accountable for the overall management of state finances, starting from planning, implementation, to budget reporting. The financial statements that are prepared must not only present relevant information and meet the needs of users, but also must be easily accessible to the public as a form of transparency. The accessibility of financial statements is an important factor in realizing effective Public Accountability. However, there are still obstacles in the publication of financial statements by local governments, such as limitations in the dissemination of information through mass media or digital platforms. This hinders the public in obtaining information about the collection and use of public resources. According to Avisha (2023), the presentation and accessibility of regional financial statements have a significant effect on the accountability of regional financial management. According to Juliyanti (2023), the disclosure of local government financial statements is very important in increasing Public Accountability.

Performance Audit serves as an important management tool to understand the process of setting local government goals and improving government performance. The ability of the public sector to account for financial management is highly dependent on the quality of audits conducted. Without quality audits, the risk of fraud, corruption, and other irregularities increases. The quality of public sector audits is influenced by the auditor's technical competence, both individually and institutionally. Law No. 15 of 2004 concerning the Audit of State Financial Management and Responsibility states that Performance Audit includes an examination of economic, efficient, and effectiveness aspects. This audit focuses on evaluating the actions and performance of the audited entity. Performance Audit contributes positively to increasing public accountability in local governments and can improve budget efficiency through implementing recommendations.

Performance audits or often known as performance audits or *value for money* audits are a relatively new type in the public sector. So far in the public sector, audits carried out are limited to financial audits and compliance audits. Financial audits are concentrated on attesting the validity and obligations of financial statements. Meanwhile, compliance audits are carried out to test compliance with management policies and required laws and regulations. So far, the public sector has not escaped accusations of being a hotbed of corruption, collusion, nepotism, inefficiency and a source of state waste. Performance Audit focuses on economic actions and events that describe the performance of the entity or function being audited. Performance Audit includes an audit of economic and effectiveness aspects which is basically an extension of financial audit in terms of its objectives and procedures that distinguish Performance Audit from other audits in terms of audit reports.

Functional Supervision is supervision by agencies independent of supervised elements such as the Financial and Development Supervisory Agency (BPKP) of the Inspectorate General of Departments, the supervision units of State institutions and the Regional Inspectorate. Meanwhile, according to presidential instruction Number: 15 of 1983, what is meant by Functional Supervision is supervision carried out by officials that is held specifically to assist leaders in carrying out supervisory functions within the organization for which they are responsible. The internal Functional Supervision Apparatus on the implementation of government audits and its implications for the financial accountability of local government agencies explained that the professionalism of the internal Functional Supervision apparatus has a positive effect on the implementation of government audits.

This study aims to analyze the extent to which Performance Audits affect Public Accountability and how Functional Oversight moderates relationships. The results of this study are expected to provide insight for students, Regional Apparatus Organizations (OPD), and related officials in the development of public sector accounting, especially in the study of the influence of Performance Audit on Public Accountability as well as add insight into the role of Functional Supervision as a moderation variable in the relationship between Performance Audit and Public Accountability. The change in the government system from centralization to decentralization encourages the need for improvement in management and accountability, so in the current era of regional autonomy the regions are given the authority to manage and regulate all government affairs outside of the central government, this regional autonomy provider is expected to increase efficiency, effectiveness,

and Public Accountability in Indonesia. The implementation of regional autonomy must always be oriented towards improving the welfare of the community by always paying attention to the interests and aspirations that grow in the community. According to INTOSAI (2019), in order to achieve a high level of accountability and ensure the effectiveness of policies, Performance Audit has been recognized as a crucial instrument. This audit not only checks compliance with the rules, but also systematically evaluates the economic, efficient, and effectiveness aspects of government programs and activities. Audi Performance also aims to identify areas for improvement, optimize budget allocation, and drive increased value for the public as a whole.

Progress in the democratization process and the improvement of professionalism in various sectors have had a significant impact on governance. Within this framework, the government as the main implementer of the principles *Good Governance* It is required to increase accountability and transparency in the management of state finances. This has become increasingly important in the reform era, where strengthening the role of supervisory institutions is needed as a balancing act of executive power. Government financial statements are prepared to meet the information needs of various stakeholders, not just one specific group. Therefore, the report must be prepared in accordance with applicable accounting standards and reflect the principles *Good Governance*, such as transparency, accountability, and public participation. According to Suprianto et al. (2025), application of principles *Good Governance* can consistently improve the government's financial performance through more efficient and effective budget management. The implementation of government accounting standards is important to improve the quality of financial statements and Public Accountability at the regional level (Munawaroh et al., 2025).

Public Accountability is a form of government accountability to the community for the implementation of duties and the use of public resources, which is realized through the presentation of transparent financial statements. The public has the right to demand accountability for the government's activities. Currently, in Indonesia, there are increasing demands for accountability of public institutions, both at the central and regional levels. Successful accountability in the public sector requires clarity in setting budget goals and objectives. Along with the increasing expectations of public sector organizations to maintain quality, professionalism, and principles value for money In its operations, supervision of the organization is becoming increasingly important. According to Margaret (2024), effective public service accountability mechanisms require public participation and transparency in the decision-making process. Weaknesses in the internal control system can have a negative impact on the quality of Public Accountability at the district/city level (Melissa, 2024).

Public accountability requires the government to be accountable for the overall management of state finances, starting from planning, implementation, to budget reporting. The financial statements that are prepared must not only present relevant information and meet the needs of users, but also must be easily accessible to the public as a form of transparency. The accessibility of financial statements is an important factor in realizing effective Public Accountability. However, there are still obstacles in the publication of financial statements by local governments, such as limitations in the dissemination of information through mass media or digital platforms. This hinders the public in obtaining information about the collection and use of public resources. According to Avisha (2023), the presentation and accessibility of regional financial statements have a significant effect on the accountability of regional financial management. According to Juliyanti (2023), the disclosure of local government financial statements is very important in increasing Public Accountability.

Performance Audit serves as an important management tool to understand the process of setting local government goals and improving government performance. The ability of the public sector to account for financial management is highly dependent on the quality of audits conducted. Without quality audits, the risk of fraud, corruption, and other irregularities increases. The quality of public sector audits is influenced by the auditor's technical competence, both individually and institutionally. Law No. 15 of 2004 concerning the Audit of State Financial Management and Responsibility states that Performance Audit includes an examination of economic, efficient, and effectiveness aspects. This audit focuses on evaluating the actions and performance of the audited entity. Performance Audit contributes positively to increasing public accountability in local governments and can improve budget efficiency through implementing recommendations.

Performance audits or often known as performance audits or *value for money* audits are a relatively new type in the public sector. So far in the public sector, audits carried out are limited to financial audits and compliance audits. Financial audits are concentrated on attesting the validity and obligations of financial statements. Meanwhile, compliance audits are carried out to test compliance with management policies and required laws and regulations. So far, the public sector has not escaped accusations of being a hotbed of corruption, collusion, nepotism, inefficiency and a source of state waste. Performance Audit focuses on economic actions and events that describe the performance of the entity or function being audited. Performance Audit includes an audit of economic and effectiveness aspects which is basically an extension of financial audit

in terms of its objectives and procedures that distinguish Performance Audit from other audits in terms of audit reports.

Functional Supervision is supervision by agencies independent of supervised elements such as the Financial and Development Supervisory Agency (BPKP) of the Inspectorate General of Departments, the supervision units of State institutions and the Regional Inspectorate. Meanwhile, according to presidential instruction Number: 15 of 1983, what is meant by Functional Supervision is supervision carried out by officials that is held specifically to assist leaders in carrying out supervisory functions within the organization for which they are responsible. The internal Functional Supervision Apparatus on the implementation of government audits and its implications for the financial accountability of local government agencies explained that the professionalism of the internal Functional Supervision apparatus has a positive effect on the implementation of government audits.

This study aims to analyze the extent to which Performance Audits affect Public Accountability and how Functional Oversight moderates relationships. The results of this study are expected to provide insight for students, Regional Apparatus Organizations (OPD), and related officials in the development of public sector accounting, especially in the study of the influence of Performance Audit on Public Accountability as well as add insight into the role of Functional Supervision as a moderation variable in the relationship between Performance Audit and Public Accountability.

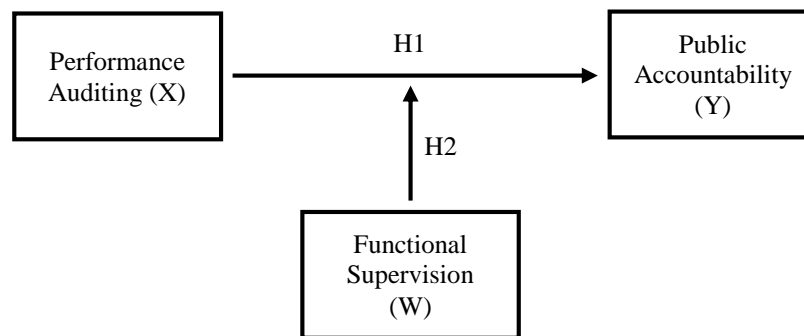


Figure 1
Research Framework

RESEARCH METHODS

The type of research conducted is a type of quantitative research with an associative approach. The data source used in this study is primary data, namely data obtained using questionnaire instruments. The population of this study is all heads and heads of finance departments at the Solok Regency OPD. The sampling technique uses total sampling. The total sample used in this study was 47 respondents.

The variables in this study were measured using instruments adapted from previous research with each variable measured using a Likert scale of 1-5, with a number of 1 for "strongly disagree" and a number of 5 for "strongly agree". The data processing and analysis techniques in this study use the Structural Equation Modeling (SEM) method by utilizing the Partial Least Square (PLS) program. The definition of the variables used can be seen in table 1.

Table 1 Definition of The Research Variables

Variable	Description	Reference
Dependent variable:		
Public Accountability (Y)	Public accountability is the obligation of local governments to convey and disclose information related to financial activities and performance to interested parties.	(July, 2023)
Independent Variable:		
Performance Audit (X)	Performance Audit is a systematic process to independently evaluate the economy, efficiency, effectiveness, and compliance of an operation based on objective evidence.	(Mardiasmo, 2018:238)
Moderating Variable:		
Functional Supervision (Z)	Functional supervision is a form of supervision carried out by supervisory officials who have special duties and functions in a government organization.	(Dariesta et al., 2024)

The analysis process is carried out in two main stages, namely the evaluation of the measurement model (outer model) and the evaluation of the structural model (inner model). The first stage, namely the measurement model, aims to test the validity and reliability to ensure that the research instrument is able to accurately measure the construct in question. Evaluation was carried out through convergent validity analysis, discriminant validity, composite reliability, and Cronbach's Alpha value. Meanwhile, the second stage, namely the structural model, was used to analyze the relationship between latent variables by looking at the significance value and the value of the determination coefficient (R-Square) which reflects the predictive ability of the model. Model fit is also reviewed through measures such as the Normal Fit Index (NFI) and Standardized Root Mean Square Residual (SRMR) to ensure the fit between the model and the data and support hypothesis testing.

RESULTS AND DISCUSSION

The respondents from this study were 47 people in all OPDs in Solok Regency. Data collection by distributing questionnaires to the Head of OPD and the Head of Finance in Solok Regency. External models are used to explain the relationship between each indicator and latent variables, which aims to show the validity and reliability of the research instrument. This is done to ensure that the instrument is able to measure the intended idea consistently and precisely. In addition, this test also assesses the frequency of respondents' answers to questions in the survey. Convergent validity is used to assess the extent to which indicators in a single construct show similarities. Through the SmartPLS 3.0 application, the loading factor value of each indicator is checked, which should ideally exceed 0.70, and the Average Variance Extracted (AVE) value, which should be more than 0.50. The results showed that all indicators met these criteria, with a loading factor above 0.70 and an AVE value higher than 0.50, indicating the fulfillment of the validity standard.

Table 2 Demographic Data Respondents

Information	Description	Number	Percentage
Genital Sex	Number of Respondents	47	100%
	Man	20	42,55%
	Woman	27	57,45%
Age	Number of Respondents	47	100%
	21-30 Years	6	12,76%
	31-40 Years	8	17,02%
	41-50 Years	17	36,17%
	51-60 Years	16	34,05%
Education Level	Number of Respondents	47	100%
	Senior High School	5	10,63%
	D3	4	8,51%
	S1	30	63,82%
	S2	8	17,04%

Source: Data Processed, 2025

In Table 2, it is calculated that 47 questionnaires can be processed, as many as 90.38% of the 52 questionnaires given, and offers statistical details of respondents' demographics. Respondent characteristics were explored by gender, age, and education level to capture heterogeneity and offer a clear picture of respondents' profiles and relevance to the research objectives. Based on the criteria in this survey, female

respondents dominated as many as 27 people (57.45%) and male respondents as many as 20 people (42.55%). Based on age, respondents with an age range of 41-50 years had a higher percentage, namely 17 people (36.1%) compared to 6 people (12.76%) aged 21-30 years. However, based on their level of education, respondents with S1 education have a high percentage of other education levels as many as 30 people (63.82%) who serve as the head and head of the finance section of OPD in Solok Regency. The requirements for conducting a convergent validity test can be detected in two metrics: outer loading and Average Variance Extracted (AVE) value, which can be seen in table 3 below.

Table 3 Outer Loading

Leave variable	Code	Indicators	Outer Loading	AVE
Performance Audit	X1	The audit of the report is carried out by the auditor	0.904	0,722
	X6	Final results of accountability to the parties using the report	0.792	
Public Accountability	Y3	Administrative Procedures include in the implementation of duties	0.761	0,580
	Y4	Management information system covers in the implementation of tasks	0.808	
	Y5	The implementation of fast, responsive, and low-cost public services	0.713	
Functional Supervision	Z2	Supervisory officials inspect reports on the results of the development of the local government implementation evaluation information system	0.727	0,565
	Z5	The Supervisory Apparatus inspects the SPI on the regional financial management carried out by the SKPD that is inspected	0.726	
	Z8	The Supervisory Apparatus checks whether there is a report on the preparation of financial statements and accountability for the implementation of the Revenue and Expenditure Budget	0.806	
	Z9	The Supervisory Officer inspects the receipt, deposit and bookkeeping transactions of regional revenue receipts at the SKPD that is inspected	0.711	
	Z10	The Supervisory Officer checks whether the provision and use of the budget for programs/activities has been carried out economically, efficiently and effectively	0.734	
	Z12	The Supervisory Apparatus checks whether personnel have been managed effectively and efficiently as the key to success in achieving organizational goals	0.801	

Source: Data processed using SmartPLS version 3.2.9, 2025

The relationship between the score of an item or instrument and the construct score (loading factor) is used to assess the convergent validity in the measurement model, where the accepted loading factor value is >0.70 . Based on the results of the preliminary analysis, it was found that there were 4 (four) indicators in the Performance Audit variables, namely X2 (-0.060), X3 (0.194), X4 (0.023) and X5 (0.594) that did not meet the validity criteria so it needed to be removed from the model. Meanwhile, there are 4 (four) indicators in the Public Accountability variable, namely Y1 (0.513), Y2 (0.539), Y6 (-0.437), and Y7 (0.370), do not meet the validity criteria and need to be eliminated from the model. Furthermore, other indicators such as Y3, Y4, and Y5 show adequate validity with a charge factor value of >0.70 . Therefore, invalid indicators of the Public Accountability variable should be removed because they do not reach the specified minimum. In addition, there are 5 (five) indicators of the Financial Reward variable, namely Z1 (0.645), Z3 (0.594), Z4 (0.563), Z6 (0.639), and Z7 (0.624) which are also considered invalid and must be removed from the model. To ensure that all

indicators in the model have the appropriate convergent validity, i.e. >0.70 of the second stage of loading factor data processing is performed.

Discriminative validity ensures that indicators of various concepts do not have a significant relationship with each other. This assessment is carried out through cross-loading factor analysis, which measures whether a concept has adequate discriminant validity by comparing the cross-loading value of its indicator to the cross-loading value of other constructs. In general, the discriminant validity is considered satisfactory if the cross-loading value for each variable is >0.70 . In this study, the cross-loading value for all variables was >0.70 which indicates that the indicators used appropriately reflect the respective constructs. Cronbach's alpha and composite reliability showed that this study had high construct reliability. Composite reliability >0.60 , which indicates internal consistency. In addition, Cronbach's alpha value is also >0.60 , indicating that all indicators are reliable and effective. Cronbach's alpha and composite reliability values can be seen in table 4.

Table 4 Cronbach's Alpha and Composite Reliability

	Cronbach's Alpha	Composite Reliability
Performance Auditing (X)	0.625	0.838
Public Accountability (Y)	0.640	0.805
Functional Supervision (W)	0.846	0.886

Source: Data processed using SmartPLS version 3.2.9, 2025

The results of the hypothesis testing presented show that Functional Oversight directly affects Public Accountability. In contrast, Performance Audits do not have a significant impact on Public Accountability. From Table 5, it can be seen that the role of Functional Supervision in moderating Performance Audits on Public Accountability is relatively small. These findings support previous research by Lahur et al. (2022), Anjani & Fadly (2023) and Mina et al. (2021). In addition, these results are also in line with research by Asih (2021) which indicates that the Performance Audit does not affect Public Accountability. These findings are also consistent with research Anggresti S (2024), which states that Functional Oversight does not moderate the relationship between Performance Audits and Public Accountability.

Table 5 Hypothetical Results

Hypothesis	Original Sample (O)	T Statistics (O/STDEV)	P Values	Conclusion
Functional Supervision (Z) -> Public Accountability (Y)	0.640	5.093	0.000	Effect
Performance Auditing (X) -> Public Accountability (Y)	0.078	0.567	0.571	No Effect
PA(X)*FS(Z) -> Public Accountability (Y)	0.092	0.771	0.441	No Effect

Source: Data processed using SmartPLS version 3.2.9, 2025

Furthermore, Table 5 shows that the first hypothesis (H1) is accepted because the t-static value is $5.093 > 1.96$, with the significance level being $0.000 < 0.05$. This means that Functional Supervisors have a significant direct effect on Public Accountability. On the other hand, the second hypothesis (H2) is not accepted because the t-statistic value is $0.567 < 1.96$ with a significance level of $0.571 > 0.05$, which suggests that Performance Audits have no real influence on Public Accountability. Meanwhile, the third hypothesis (H3) was not accepted because the t-statistic value only reached $0.771 < 1.96$ with a significance level of $0.441 > 0.05$. Thus, it can be concluded that Functional Oversight does not serve as a moderation variable in the relationship between Performance Audit and Public Accountability.

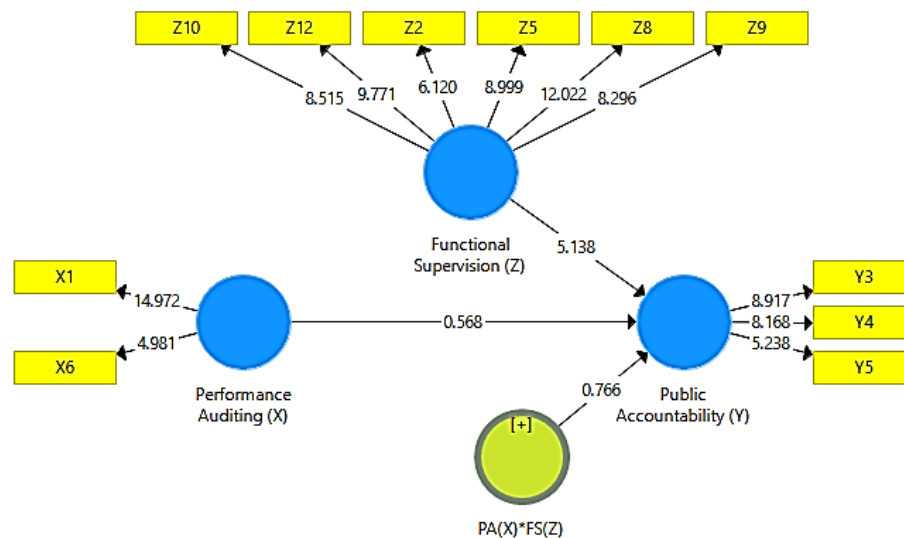


Figure 2
Output Bootstrapping

In the PLS Program, R-Square is used to assess structural models, where values of 0.75 indicate high strength, 0.50 indicate moderate strength, and 0.25 indicate weak predictive power. From table 6 it can be seen that the R-Square value shows that Functional Oversight and Performance Audit contribute 50.3% to Public Accountability, while 49.7% is influenced by other factors. An NFI of 0.629 and an SRMR of 0.104 indicate that the model has an acceptable fit.

Table 6. R-Square

Hypothesis	R-Square
Public Accountability	0.503

According to the findings, Public Accountability is directly influenced by Functional Oversight. This supervision ensures that each unit or agency of the Solok Regency government carries out its duties and functions in accordance with the regulations, standards, and objectives that have been set. Functional Oversight plays a crucial role in ensuring that government agencies carry out their duties and functions in accordance with applicable regulations, which in turn increases public accountability (Mina et al., 2021).

Public Accountability is not affected by Performance Audits. This is due to several factors, such as a lack of management commitment, limited resources, and an organizational culture that does not support transparency and accountability (Difinubun et al., 2022). External factors such as weak regulation and lack of oversight from the public also contribute to low accountability.

Functional Oversight has no effect in moderating Performance Audits on Public Accountability. Some of the factors are interrelated, such as a lack of effectiveness in the exercise of supervision, where supervisors may not have sufficient authority or resources to perform their duties optimally, as well as ambiguities in roles and responsibilities between auditors and supervisors that can lead to overlapping functions and reduce the effectiveness of collaboration; In addition, the presence of other more dominant variables, such as organizational culture, management commitment, and supporting information systems, can play a more significant role in improving public accountability, resulting in functional oversight being unable to provide a meaningful moderation impact on the relationship between performance audits and public accountability (Hadi, 2018).

CONCLUSIONS AND SUGGESTIONS

We would like to express our gratitude to the Dean of the Faculty of Economics, Mahaputra University, Muhammad Yamin, for the support and encouragement given during this research process. His leadership and commitment to academic excellence have created a conducive environment for the conduct of this research. Gratitude was also conveyed to the supervisors who have provided very valuable guidance, advice, and input at each stage of research. His patience, support, and expertise were instrumental in helping the author complete this research well. Not to forget, a big thank you is also conveyed to all lecturers of the Accounting Study Program for the dedication and knowledge that has been provided during the author's academic journey, which is a strong foundation for the implementation of this research.

REFERENCES

- Anggresti S, R. (2024). *The Effect of Performance Audit and Internal Control System on Public Accountability and Functional Supervision as a Moderating Variable in the Medan City Regional Administrative Organization*. 47(4), 124–134. <https://doi.org/10.31857/s013116462104007x>
- Anjani, F. Z., & Fadly, R. (2023). The Effect of Public Sector Performance Audit and Functional Supervision on Public Accountability in the Judicial Commission. *Journal on Education*, 06(01), 8979–8987.
- Asih, P. (2021). The Effect of Performance Audit and Financial Statement Presentation on Public Accountability (Case Study on Skpd Semarang City). *Research, Economics, Accounting and Taxation (Associate)*, 2(2), 161–174. <https://doi.org/10.30812/rekan.v2i2.1519>
- Avisha, I. (2023). The Effect of Presentation and Accessibility of Regional Financial Statements on Regional Financial Management Accountability (Empirical Study on BPKAD of Bogor Regency Government). *Repositories*, 6(5), 1588–1607.
- Dariesta, T. J., & Rahmat, D. (2024). Functional Supervision Management in the Use of Smart Auditing at the Makassar City Regional Inspectorate. *Madani: Multidisciplinary Scientific Journal*, 2(12), 633–644. <https://jurnal.penerbitdaarulhuda.my.id/index.php/MAJIM/article/view/2357%0Ahttps://jurnal.penerbitdaarulhuda.my.id/index.php/MAJIM/article/viewFile/2357/2386>
- Difinubun, Y., Asriani, D., & Yanti, I. B. (2022). The Effect of Performance Audit on Public Accountability with Functional Supervision as a Moderating Variable. *Financial and Accounting Indonesian Research*, 2(1), 34–45. <https://doi.org/10.36232/jurnalfairakuntansiunimuda.v2i1.2884>
- Hadi, A. F. (2018). Factors that affect public accountability with functional oversight as a moderation variable. *Journal of Accounting Science and Research*, 7(1), 1–21.
- INTOSAI. (2019). *Guid 3910: Central Concepts for Performance Auditing*. <https://www.issai.org/wp-content/uploads/2019/08/GUID-3910-Central-Concepts-for-Performance-Auditing.pdf>
- Juliyanti, W. (2023). Public Accountability and Disclosure of Local Government Financial Statements (LKPD) in Indonesia. *Review of Accounting, Management and Business (RAMBIS)*, 3, 1–17.
- Lahur, S. I. L., Simamora, L., & Diarsyad, M. I. (2022). The Influence of Budget Clarity, Implementation of Government Accounting Standards and Functional Supervision on Government Performance Accountability (Case Study on SKPD in North Barito Regency). *JEMBA : Journal of Development Economics, Management and Business, Accounting*, 2(2), 72–80. <https://doi.org/10.52300/jemba.v2i2.7128>
- Mardiasmo. (2018). *Regional Autonomy and Financial Management*. Andi.
- Martha, F. C. (2024). Public Service Accountability Mechanism. *Journal of Administrative and Policy Studies (JIASK)*, 6, 231–240. <https://doi.org/https://doi.org/10.48093/jiask.v6i2.210>
- Melissa, M. F. (2024). Analysis of Public Accountability in Regencies/Cities of the Indonesian Government. *Edunomics*, 08(01), 1–10. <https://doi.org/https://doi.org/10.29040/jie.v8i1.11826>
- Mina, M. N., Made, A., & Mustikowati, R. I. (2021). The effect of functional supervision, financial management, and clarity of budget targets on the performance accountability of the Malang city inspectorate. *Journal of Accounting Student Research*, 8(2). <https://doi.org/10.21067/jrma.v8i2.5237>
- Munawaroh, S., Purwanto, S. A., Ganie, D., & Correia, C. C. (2025). Improving Financial Report Quality Through Good Governance and Government Accounting Standards in Berau Regency. *International Journal of Economics and Management Research*, 71.
- Suprianto, A., Saputri, Y., Dwi, W., & Setyaningrum, F. (2025). The Influence of Good Governance on the Financial Performance of the Central Government. *Sahombu Multidisciplinary Journal*, 5(04), 547–555. <https://doi.org/10.58471/jms.v5i04>

AUTHORS' BIBLIOGRAPHY

Rima Ramadhanti, born in Koto Baru on October 30, 2003. The author is currently pursuing a Bachelor's degree, majoring in Accounting at Mahaputra Muhammad Yamin University, Solok, Indonesia.

Aprilia Sari Ningsih, born in Kandang Jambu on April 14, 2004. The author is currently pursuing a Bachelor's degree, majoring in Accounting at Mahaputra Muhammad Yamin University, Solok, Indonesia.

Andre Salman, born in Koto Baru on March 2, 2002. The author is currently pursuing a Bachelor's degree, majoring in Accounting at Mahaputra Muhammad Yamin University, Solok, Indonesia.

Reren Julita, born in Padang on July 09, 1997. The author completed his Bachelor's with a major in Accounting at Mahaputra Muhammad Yamin University (2021), Solok, Indonesia.

Dr. Siska Yulia Defitri, SE. M.Si, born in Solok on July 23, 1983. The author completed his Bachelor's Education at Mahaputra Muhammad Yamin University (2005) with a major in Accounting, the Postgraduate Programme graduated from Andalas University for the Masters Level (M.Si) in 2010 in the Accounting Study Programme and the Doctoral Programme (2021) in the Economics Study Programme with research in Accounting Information Systems and Public Financial Accounting. Currently the author is a permanent lecturer at Mahaputra Muhammad Yamin University in Solok City, West Sumatra Province, Indonesia.