



## Good Governance Principles and Technology on Employee Performance: A Literature Review

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### ABSTRACT

This literature review examines the interplay between good governance principles in enhancing employee performance within Indonesia's public sector. Following the enactment of pivotal laws in 2004, local governments gained autonomy in managing financial resources, underscoring the importance of good governance to meet societal expectations. Despite a robust theoretical framework, public skepticism persists regarding local government performance, emphasizing the necessity for continuous improvement. This study synthesizes research from 2019 to 2024, highlighting both the enabling factors and challenges of integrating technology into governance practices. The findings reveal that effective technological integration can streamline processes and enhance accountability, ultimately fostering improved public service delivery. However, challenges related to infrastructure, training, and data privacy must be addressed. The review calls for a tailored, holistic approach that aligns governance principles with technological and organizational factors to optimize performance in Indonesia's public sector

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## **INTRODUCTION**

In recent decades, the principles of good governance have become essential in enhancing public sector performance, especially within the framework of local government autonomy in Indonesia. This shift began with the enactment of two foundational laws: Law No. 33 of 2004 on the Financial Balance between Central and Regional Governments and Law No. 32 of 2004 on Regional Government. These laws have redefined governance by empowering local governments to manage their financial resources independently, emphasizing accountability and transparency. Consequently, local governments are now responsible for the effective allocation and accountability of funds, aiming for regional growth that aligns with societal expectations (Nata & Putra, 2023). Good governance, as mandated in Government Regulation No. 8 of 2006, ensures that strategic planning, budgeting, and accounting systems in government institutions work cohesively to meet public demands and foster societal welfare through accountability and transparency in financial reporting (Setia et al., 2019).

The demands for good governance are further intensified by advancements in technology, which play a critical role in government performance. Good governance is grounded in principles of transparency, accountability, and responsiveness to societal needs. These principles, when effectively implemented, can improve public service delivery and contribute to a region's competitive advantage, ensuring that government actions reflect democratic values and justice. In Indonesia, this is encapsulated within the framework of regional autonomy, which emphasizes public participation and inclusiveness in the planning and implementation of government policies.

Despite the theoretical framework in place, public perception remains skeptical about local governments' performance in meeting these standards. Public expectations for government performance highlight the need for continuous improvement in the implementation of good governance practices (Basri et al., 2021). Government effectiveness in achieving its strategic vision and goals reflects organizational performance, which is crucial for public trust. However, as (Rahayu & Hendaris, 2022) notes, current governance and financial management practices have yet to fully meet public expectations. The study by (Kurtz & Schrank, 2007) underscores the link between good governance, the quality of public institutions, and economic development, emphasizing that any failure in governance can lead to biases and decision-making issues (Marsuni et al., 2022).

This literature review examines how the principles of good governance – such as accountability, transparency, and public participation – interact with technological advancements to influence employee performance in the public sector. Good governance requires that public institutions operate in a way that is responsive to societal needs and upholds values like integrity, fairness, and accountability. Technology, when effectively integrated into governance frameworks, can streamline processes, improve data management, and enhance communication between government entities and the public. For instance, digital tools can aid in tracking budget allocations, facilitating transparent reporting, and providing real-time feedback, thus increasing accountability and trust.

However, implementing technology also brings challenges, such as the need for technical infrastructure, employee training, and policies to safeguard data privacy. This review seeks to analyze both the enabling factors and obstacles to successfully merging good governance practices with modern technology, with a focus on how these elements can collectively boost employee performance and lead to a more efficient and responsive public sector in Indonesia. By addressing these dynamics, the review aims to uncover practical approaches to enhance governance effectiveness and public service delivery.

## **LITERATURE REVIEW**

### **Good Governance**

Good governance, as defined by Stoker (1998), emphasizes governance mechanisms transcending traditional public and private sector boundaries. It prioritizes transparency, accountability, and managerial innovation rather than relying solely on governmental authority. Core principles include transparency, accountability, responsibility, independence, and. Effective governance fosters equitable economic growth, poverty alleviation, and public service efficiency (Mardiasmo, 2009)

### **Utilization of Information Technology**

Information technology (IT) encompasses tools that facilitate creating, storing, processing, and communicating information to support human activities (McKeown & Philip, 2003). IT integrates computer hardware, software, databases, and networks, fostering transparent governance and efficient budget management in public sectors (Yapa and Guah, 2012). It enhances task performance through systemized operations, programming, technical support, and user assistance (Bodnar and Hopwood, 2006). Measured by indicators like computerization, integrated software, and databases, IT improves organizational efficiency by streamlining communication, digital archiving, and management systems, driving innovation and maximizing profitability in the modern era.

### **Performance**

The concept of performance, according to Moehariono (2010), refers to efforts aimed at achieving organizational goals legally, ethically, and responsibly. Performance encompasses the results attained by individuals, both in quality and quantity, based on their responsibilities, aligning with organizational objectives. Key performance indicators, as outlined by Kasmir (2016), include quality, quantity, timeliness, cost-efficiency, supervision, and teamwork. Robbins & Coulter (2007) adds that performance is measured through work quality, task completion volume, time management, resource efficiency, and commitment. Thus, performance integrates individual skills, organizational environment, and leadership to achieve optimal outcomes.

## **METHODOLOGY**

In this study, we employ a literature review methodology, focusing on articles published between 2019 and 2024 that are pertinent to the topic of good governance principles, technological advancements, and their impact on employee performance in the public sector. This time frame ensures that the analysis incorporates the most recent developments and perspectives. Sources were primarily gathered from Google Scholar to access high-quality, peer-reviewed academic research relevant to the subject. Using keywords such as “good governance,” “technology in governance,” and “employee performance in the public sector,” we identified articles that directly address the interplay between governance principles and technology and how these factors influence organizational and employee outcomes in public administration. By synthesizing findings across studies, this methodology allows for a comprehensive understanding of current trends, challenges, and best practices in implementing good governance and technological integration. This approach also helps to identify gaps in the literature and future research opportunities, providing a solid foundation for recommendations aimed at enhancing governance effectiveness through technology in Indonesia’s public sector.

## RESULT

### Article Identification

Table 1. Article Identification

No.	Author and Year	Title	Journal	Article
1	(Rahayu & Hendaris, 2022)	Pengaruh Penerapan Good Government Governance Dan Pengawasan Internal Terhadap Kinerja Pemerintah Daerah (Studi Kasus Kabupaten Bandung Barat).	NUSANTARA: Jurnal Ilmu Pengetahuan Sosial	Vol 9. No. 8
2	(Ningsih & Bagana, 2022)	Pengaruh Penerapan Prinsip Good Corporate Governance Terhadap Kinerja Non-Keuangan Pt Dwipa Kharisma Mitra Jakarta.	JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Universitas Pendidikan Ganesha	Vol. 3 No. 2
3	(Dharu, 2021)	Pengaruh Good Governance, Komitmen Organisasi dan Pengawasan Internal terhadap Kinerja OPD: Budaya Organisasi sebagai Variabel Pemoderasi.	Jurnal Ilmu dan Riset Akuntansi (JIRA)	Vol. 10 No. 4
4	(Agustina et al., 2022)	Penerapan Good Corporate Governance Pada Koperasi di Indonesia	Institut Penelitian dan Kritis Internasional Budapest-Jurnal (BIRCI-Journal)	Vol. 3 No. 4
5	(Ayatullah et al., 2024)	Pengaruh Implementasi Good Governance Dan Pengendalian Internal Terhadap Kualitas Kinerja Laporan Keuangan Pemerintah Daerah Di Kabupaten Indramayu	Jurnal Ilmiah Wahana Pendidikan	Vol. 10 No. 1
6	(Millensyah et al., 2023)	Pengaruh Pelaksanaan Prinsip-prinsip Good Governance terhadap Kinerja Organisasi (DISDUKCAPIL Kabupaten Magetan)	Jurnal Ilmiah Administrasi Publik (JIAP)	Vol. 9 No. 2
7	(Laode & Ridzal, 2022)	Pengaruh Good Corporate Governance Terhadap Kinerja Karyawan Pada PT. PLN (Persero) UP3 Baubau	Journal of Cultural Accounting and Auditing	Vol. 1 No. 2
8	(Cahmawati & Romandhon, 2021)	Pengaruh Peran Teknologi Informasi, Kompetensi Sumber Daya Manusia, Peran Internal Audit dan Standar Akuntansi Pemerintah Terhadap Kualitas Laporan Keuangan	Journal of Economic, Business and Engineering (JEBE)	Vol. 2 No. 2
9	(Marsuni et al., 2022)	Factors Affecting the Implementation of Good Government Governance (GGG) and Its Implications for Performance Accountability	Jurnal Ekonomi dan Bisnis	Vol. 18 No. 1
10	(Nata & Putra, 2023)	Pengaruh Akuntabilitas, Transparansi Terhadap Kinerja Anggaran Pada Instansi Pemerintah Se-Kota Denpasar	Hita Akuntansi dan Keuangan	Vol. 4 No. 1

This table compiles a selection of recent articles (2019-2024) that focus on the influence of good governance principles and technological advancements on performance within both public and corporate sectors. Each article contributes unique insights into how good governance, including elements such as accountability, transparency, and internal supervision, impacts organizational and employee outcomes. For instance, Rahayu and Hendaris (2022) focus on how the principles of good government governance and internal supervision improve local government performance in West Bandung, published in *NUSANTARA: Jurnal Ilmu Pengetahuan Sosial*. Similarly, Ningsih and Bagana (2022) examine how good corporate governance influences non-financial performance in a corporate setting at PT Dwipa Kharisma Mitra Jakarta, published in *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi)*. These studies provide evidence of the positive effects of governance practices on organizational performance, highlighting the importance of transparency and accountability in both public and private organizations.

Other articles in the list broaden the focus by exploring the role of supporting factors like technology, human resource competencies, and organizational culture in strengthening governance. For example, Dharu and Wahidahwati (2021) analyze how good governance, organizational commitment, and internal oversight affect performance in public sector organizations, with organizational culture as a moderating variable. Meanwhile, Marsuni et al. (2022) investigate factors affecting the implementation of good government governance and its impact on performance accountability, published in *Jurnal Ekonomi dan Bisnis*. Furthermore, the article by Nata and Putra (2023) evaluates how accountability and transparency impact budget performance in government institutions in Denpasar, emphasizing financial management's role in governance. These studies collectively contribute to understanding how various elements of good governance, supported by technology and organizational factors, enhance public and corporate sector performance.

**Article Content**

Table 2. Article Content

Article No.	Result	Methodology
1	The results indicated that Good Government Governance and internal supervision significantly enhance local government performance, with strong statistical evidence supporting their positive impact in Kabupaten Bandung Barat.	The study employed a quantitative approach using closed-ended questionnaires distributed to local government agencies. Validity and reliability tests confirmed the measurement instruments' accuracy and consistency.
2	The study found that transparency, accountability, independence, and fairness do not significantly affect non-financial performance, while responsibility has a significant positive impact on it.	A saturated sampling method was used, surveying all 55 employees of PT Dwipa Kharisma Mitra Jakarta through questionnaires and multiple linear regression analysis.
3	The study found that good governance, organizational commitment, and internal audits significantly influence local government performance, with organizational culture effectively moderating these relationships.	A quantitative approach using purposive sampling and questionnaires was employed, targeting 104 respondents from Surabaya's local government units.
4	The study found that fairness, transparency, accountability, responsibility, and independence significantly positively influence the financial performance of cooperatives.	Data was collected using questionnaires distributed to 48 cooperatives in South Sumatra, analyzed through regression with SPSS 23 to assess the impact of governance performance on financial performance.
5	Good governance and internal control significantly improve financial statement performance quality, accounting for 71.93% of the variance, with other unexamined variables contributing 28.07%	The study employed descriptive and verificative methods with a quantitative approach, utilizing a sample of 100 respondents and path analysis via SPSS 25
6	The study found a significant positive relationship between good governance principles and organizational performance, with 79.5% of performance influenced by these principles.	A quantitative approach using linear regression analysis and correlation tests was employed to assess the relationship between variables.
7	The study found that while transparency, accountability, and responsibility did not significantly affect employee performance, the principles of equality and fairness demonstrated a positive impact on employee performance at PT. PLN.	The research utilized a saturated sampling method involving 47 respondents. Data was collected through questionnaires, employing a Likert scale to measure perceptions of Good Corporate Governance and employee performance.
8	Positive influences were found for information technology and human resource competence on financial report quality; internal audit showed no significant effect.	This quantitative study utilized purposive sampling with 70 respondents from SKPD in Wonosobo, employing SPSS for multiple linear regression analysis to test hypotheses.
9	The study found that local government competence and professionalism	A literature review was conducted to analyze existing research and formulate

	significantly influence the implementation of Good Government Governance (GGG) and enhance performance accountability.	hypotheses regarding GGG implementation factors.
10	Accountability positively impacts budget performance (coefficient 0.585, significance 0.000), while transparency shows no significant effect (coefficient 0.119, significance 0.110).	The study used purposive sampling and multiple linear regression analysis on 105 respondents from government agencies in Denpasar.

The table summarizes findings from selected articles on the effects of good governance principles and related factors, such as internal supervision and technological integration, on organizational and employee performance in various settings. Article 1 reveals that good government governance and internal supervision positively impact local government performance in Kabupaten Bandung Barat, based on a quantitative approach involving closed-ended questionnaires. Similarly, Article 3 shows that good governance, organizational commitment, and internal audits significantly influence government performance in Surabaya, with organizational culture serving as a moderating factor. These findings underscore the importance of internal supervision, accountability, and commitment in enhancing local government performance, as evidenced by strong statistical support. Meanwhile, Article 4 highlights that fairness, transparency, accountability, responsibility, and independence contribute positively to the financial performance of cooperatives, demonstrating that these governance principles are essential for financial success within cooperative organizations.

Several studies, however, present mixed results regarding specific governance principles and their impacts. For instance, Article 2 indicates that, among governance principles, only responsibility has a significant positive effect on non-financial performance, while transparency, accountability, independence, and fairness show no significant impact. Similarly, Article 7 finds that equality and fairness positively impact employee performance at PT. PLN, whereas transparency, accountability, and responsibility do not have a significant effect. In contrast, Article 8 highlights that information technology and human resource competence significantly influence financial report quality, suggesting the critical role of technological integration in governance. Additionally, Article 10 shows that accountability significantly improves budget performance, though transparency does not have a notable effect. These varied findings point to the nuanced influence of good governance principles and related factors across different contexts, emphasizing the need to consider organizational specifics when implementing governance reforms.

## **DISCUSSION**

### **The Role of Good Governance Principles**

Good governance principles, particularly accountability, transparency, and internal supervision, appear crucial in enhancing organizational performance in both public and private sectors. For instance, Rahayu and Hendaris (2022) demonstrate that good government governance and internal supervision positively influence local government performance in Kabupaten Bandung Barat, highlighting the value of these principles for local administration. This finding is further supported by Dharu and Wahidahwati (2021), who identify a similar positive relationship between good governance and organizational performance in Surabaya's local government units, noting the importance of accountability and internal audits. These studies align with Agustina et al. (2022), who show that principles like fairness, transparency, accountability, responsibility, and independence positively affect the financial performance of cooperatives, emphasizing that comprehensive adherence to these principles fosters financial success within cooperative organizations. Together, these studies suggest that good governance is a foundational component for improving performance and achieving organizational goals.

However, the studies indicate mixed results regarding specific governance principles. For example, Ningsih and Bagana (2022) find that responsibility alone among other principles significantly impacts non-financial performance, while transparency, accountability, independence, and fairness do not have a notable effect. Similarly, Laode and Ridzal (2022) report that equality and fairness positively influence employee performance at PT. PLN, but transparency, accountability, and responsibility show limited impact. These findings suggest that the effectiveness of governance principles may vary depending on the organizational context and highlight the need for a tailored approach to governance practices based on specific organizational needs.

### **The Moderating Effect of Organizational Factors**

Organizational factors, such as commitment, culture, and employee competencies, play a significant role in determining the impact of governance practices on performance. Dharu and Wahidahwati (2021) highlight that organizational culture serves as a moderating variable, strengthening the relationship between good governance, organizational commitment, internal audits, and local government performance. This underscores the importance of fostering a positive organizational culture that aligns with governance principles to maximize performance outcomes. Similarly, Marsuni et al. (2022) argue that local government competence and professionalism significantly influence the successful implementation of good governance, which in turn enhances performance accountability in public sector institutions. These findings demonstrate that organizational factors are integral in supporting governance reforms and contribute to the effectiveness of governance practices.

Moreover, the study by Sukawati Dewa Nata and Putra (2023) reveals that accountability significantly impacts budget performance, whereas transparency does not have a notable effect. This finding suggests that within specific organizational frameworks, certain governance principles may be more relevant than others, further underscoring the need to adapt governance strategies

according to the organization's characteristics and the specific outcomes desired. In these cases, aligning governance with organizational competencies, culture, and goals is essential to achieving optimal results.

### **Influence of Technological Advancements on Governance Outcomes**

The integration of technological advancements emerges as a critical factor in enhancing the effectiveness of good governance practices. The study by Cahmawati and Romandhon (2021) illustrates the positive impact of information technology and human resource competencies on financial report quality, though it notes that internal audits show no significant effect in this case. This finding highlights the role of technology as a key enabler for governance improvements, especially in financial reporting and accountability. As organizations continue to adopt digital tools and systems, technology can help streamline governance processes, facilitate transparency, and enhance data accuracy, ultimately supporting organizational performance and accountability.

In addition, Agustina et al. (2022) emphasize that the adoption of governance principles is closely linked to technological support within cooperatives, where improved access to information and data sharing fosters better adherence to governance standards. This view aligns with broader literature on digital transformation in governance, which asserts that technology empowers organizations to implement and monitor governance principles more effectively. Thus, as technology continues to evolve, its integration into governance practices is likely to become increasingly crucial for achieving and maintaining high standards of accountability and transparency.

Overall, the reviewed studies collectively highlight the multifaceted influence of good governance principles on organizational performance, while also recognizing the importance of internal supervision, organizational culture, and technological advancements as supporting factors. By aligning governance practices with these elements, organizations in both public and corporate sectors can enhance their performance and achieve greater accountability and transparency in their operations.

## **CONCLUSION AND RECOMMENDATION**

### **Conclusion**

In conclusion, the reviewed studies emphasize that good governance principles, particularly accountability, transparency, fairness, and responsibility, are instrumental in enhancing organizational performance across both public and private sectors. However, the impact of each principle may vary depending on the organizational context, indicating that a one-size-fits-all approach to governance is not effective. Supporting factors such as organizational culture, commitment, and employee competencies significantly influence the success of governance practices, suggesting that these elements should be tailored to fit each organization's unique environment. Additionally, the role of technology in governance is increasingly critical, with advancements in information systems and digital tools providing essential support for transparency, accuracy, and efficiency in reporting. Overall, the studies highlight the need for a holistic approach that integrates governance principles with organizational and technological factors to optimize performance and accountability in diverse settings.

### **Recommendation**

Organizations should adopt governance frameworks tailored to their unique contexts, considering factors such as size, sector, and cultural environment. Emphasizing accountability, transparency, fairness, and responsibility, these frameworks should integrate organizational culture, employee competencies, and leadership commitment to ensure effective implementation. Additionally, leveraging advanced technologies, including information systems and digital tools, can enhance transparency, accuracy, and efficiency in governance processes. By adopting a holistic approach that incorporates governance principles, organizational dynamics, and technological advancements, organizations can optimize performance and accountability in diverse operational settings.

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