

**THE ASSESSMENT OF FINANCIAL PERFORMANCE IN LOCAL
ORGANIZATION BY APPLYING THE VALUE FOR MONEY
INDICATOR (CASE STUDY IN KANTOR WILAYAH KEMENTERIAN
AGAMA PROVINSI BANGKA BELITUNG)**



SCRIPT

Composed by

Mona Aprilia Syafira

01031381621209

Accounting

Asked as One of the Requirements for Obtaining a Bachelor of Economics Degree

MINISTRY OF EDUCATION AND CULTURE

SRIWIJAYA UNIVERSITY

FACULTY OF ECONOMICS

2020

COMPREHENSIVE EXAM APPROVAL LETTER

**THE ASSESSMENT OF FINANCIAL PERFORMANCE IN LOCAL
ORGANIZATION BY APPLYING THE VALUE FOR MONEY
INDICATOR (CASE STUDY IN KANTOR WILAYAH KEMENTERIAN
AGAMA PROVINSI BANGKA BELITUNG)**

Composed by:

Name : Mona Aprilia Syafira
NIM : 01031381621209
Faculty : Economics
Department : Accounting
Field of Study/Concentration : Public Sector Accounting

Approved for use in the comprehensive exam.

Date of approval

Supervisor

Date : 14 March 2020

Chair



Dr. Luk Luk Fuadah, S.E., M.B.A., Ak., CA
NIP. 197405111999032001

Date : 13 March 2020

Member,



Rika Henda Safitri, S.E., M.Acc., Ak., CA
NIP. 198705302014042001

SCRIPT APPROVAL LETTER
THE ASSESSMENT OF FINANCIAL PERFORMANCE IN LOCAL
ORGANIZATION BY APPLYING THE VALUE FOR MONEY
INDICATOR (CASE STUDY IN KANTOR WILAYAH KEMENTERIAN
AGAMA PROVINSI BANGKA BELITUNG)

Composed by:

Name : Mona Aprilia Syafira
NIM : 01031381621209
Faculty : Economics
Department : Accounting
Field of Study/Concentration : Public Sector Accounting

Has attended comprehensive exam on May 13th, 2020 and has been qualified for graduation.

Comprehensive Exam Committees
Palembang, May 13th 2020

Chairman



Dr. Luk Luk Fuadah, S.E., M.B.A., Ak., CA

NIP. 197405111999032001

Member



Rika Henda Safitri, S.E., M.Acc., Ak., CA

NIP. 198705302014042001

Member



Dr. Tertiarto Wahyudi, S.E., MAFIS., Ak., CPA

NIP. 196310041990031002

Acknowledge by,
Head of Accounting Department



Arista Hakiki, S.E., M.Acc., Ak., CA

NIP. 197303171997031002

LETTER OF STATEMENT

We script Supervisors state that abstract of script from student

Name : Mona Aprilia Syafira
NIM : 01031381621209
Faculty : Economics
Department : Accounting
Field of Study/Concentration : Public Sector Accounting
Title : The Assessment of Financial Performance In Local
Organization By Applying The Value For Money
Indicator (Case Study In Kantor Wilayah
Kementerian Agama Provinsi Bangka Belitung)

We check the spelling, grammar, and tenses. We agree for the abstract to the place
on the abstract sheet.

Palembang, May 13th 2020

Script Supervisor:

Chairman,

Member,



Dr. Luk Luk Fuadah, S.E., M.B.A., Ak., CA

NIP. 197405111999032001



Rika Henda Safitri, S.E., M.Acc., Ak., CA

NIP. 198705302014042001

Acknowledged by,
Head of Accounting Department



Arista Hakiki, S.E., M. Acc., Ak., CA

NIP.197303171997031002

STATEMENT OF RESEARCH INTEGRITY

Here in underdesign

Name : Mona Aprilia Syafira
NIM : 01031381621209
Faculty : Economics
Department : Accounting
Field of Study/Concentration : Public Sector Accounting
Stating the fact that my script entitled:

THE ASSESSMENT OF FINANCIAL PERFORMANCE IN LOCAL ORGANIZATION BY APPLYING THE VALUE FOR MONEY INDICATOR (CASE STUDY IN KANTOR WILAYAH KEMENTERIAN AGAMA PROVINSI BANGKA BELITUNG)

Script Supervisor

Head : Dr. Luk Luk Fuadah, S.E., M.B.A., Ak., CA
Member : Rika Henda Safitri, S.E., M.Acc., Ak., CA
Date of Comprehensive Exam : May 13th 2020

Is truly the result of my word underguidance of supervisors. There is no other people work in this script that I copied without mentioning original sources. I made this statement in a good faith. If I turns out that my statement is not true in the future then I will be willing to accept my sanctions in accordance with regulations, including cancellation of my degree.

Palembang, May 13th 2020
Who gave the statement,



Mona Aprilia Syafira
NIM. 01031381621209

MOTTO

And surely what comes after is better for you than that which has gone before.

(Qur'an 93:4)

I'm not telling you this is going to be easy,

I'm telling you it is going to be worth it.

(Arthur L. Williams, Jr.)

“No matter how many times people try to criticize you,

the best revenge is to prove them wrong.”

— **Zayn Malik**

PREFACE

By giving thanks and gratitude to Allah SWT for the blessings of Grace, and His Gift, the writer can finally complete this thesis research entitled, “The Assessment of Financial Performance In Local Organization By Applying The Value For Money Indicator (Case Study In Kantor Wilayah Kementerian Agama Provinsi Bangka Belitung)”

This thesis is intended as one of the requirements for the examination in order to obtain a Bachelor of Economics degree program (S-1) Accounting Department, Faculty of Economics, Sriwijaya University. In conducting research and writing of this thesis, the writer is always given guidance, assistance, support and enthusiasm and prayers from various parties around the author, both directly and indirectly. Therefore, with all humility and respect, on this occasion, the author would like to thank:

1. **Mr. Prof. Dr. Ir. H. Anis Saggaff, MSCE** as Rector of Sriwijaya University.
2. **Mr. Prof. Dr. Taufiq, SE, M.Si** as Dean of Fakultas Economic Faculty Sriwijaya University.
3. **Mr. Arista Hakiki, S.E., M.Acc., Ak** as Head of Accounting Major of Economic Faculty Sriwijaya University.
4. **Mrs. Hj. Rina Tjandrakirana DP, S.E., M.M., Ak** as Academic Manager of Accounting Major Economic Faculty Sriwijaya University Palembang.
5. **Mrs. Dr. Luk Luk Fuadah, S.E., M.B.A., Ak., CA** as the Supervisor I who has provided guidance, assistance, input and advice to the author in completing the writing of this thesis.
6. **Mrs. Rika Henda Safitri, S.E., M.Acc., Ak., CA** as the Supervisor II who has guided, given time, and also input to the author in the preparation of this thesis.
7. All lecturers of the Faculty of Economics, Sriwijaya University, who sincerely have provided and shared useful knowledge during the author's lecture.
8. All Administrative Staff at the Faculty of Economics, Sriwijaya University for all the assistance that has been given to the author during the lecture.
9. Both parents whom I love and love with all my heart, Papa and Mama who are always there to accompany the writer from beginning to end in the preparation of the thesis.

10. My Lovely Sister, Moulich Noprilia Syafira who has given encouragement, prayer, affection, laughter and annoying things to the author.

11. My used to be 24/7 mate, my highschool babes, my human diary, and also support system, Tybee. Thank you for listening and understanding and thankyou for the endless support!

12. One and Only Support System during my college life, TFboys and My Sistur, Amel, Nabila, Utik, Awi, Ijuk, Ilak, and Hanin without you guys I will not survive this college life.

13. To all the boys, Ongah, Ackwan, Jadid, Ojan who accompanied me through my sleepless night for the deadline, thank you for the support and time!

14. All parties who have helped and provided support both directly and indirectly in the process of preparing this thesis.

Finally, the author realizes that in the preparation and writing of this script is still far from perfection. Therefore, the writer needs criticism and suggestions as the writer's input and really hope that this script can be useful for various parties who need it.

Palembang, May 7th 2020

Mona Aprilia Syafira


ABSTRACT

The Assessment of Financial Performance In Local Organization By Applying The Value For Money Indicator (Case Study In Kantor Wilayah Kementerian Agama Provinsi Bangka Belitung)

By:
Mona Aprilia Syafira

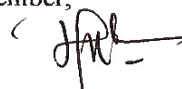
This study aims to assess the performance of Kantor Wilayah Kementerian Agama Provinsi Bangka Belitung in carrying out its operational activities which are analyzed with indicators of value for money. The data used in this study are the Government Agency Performance Accountability Report (LAKIP) and other supporting data for the period 2017 to 2019. The results of the study using the value for money indicator showed that the performance of Kantor Wilayah Kementerian Agama Provinsi Bangka has been economical and very efficient for 2017, 2018, and 2019 but have not running well for indicators of effectiveness because in 2019 the percentage obtained was only 69.7%. The limitations are data just from the Achievement of Financial Realization and Strategic Targets contained in the Government Agency Performance Accountability Report (LAKIP) Kantor Wilayah Kementerian Agama Provinsi Bangka Belitung. For the future studies are expected can use other methods such as questionnaires to the community to known about the service of an organization so that the outcome value is more real. Further research also should include all programs in the organization/agency, both programs can be felt directly by external or internal parties so the results can describe the actual performance of the organization.

Keywords: Value for Money, Economic, Efficiency, Effectivity, Performance Assessment.

Script Supervisor: 
Chairman,

Dr. Luk Luk Fuadah, S.E., M.B.A., Ak., CA
NIP. 197405111999032001

Member,



Rika Henda Safitri, S.E., M.Acc., Ak., CA
NIP. 198705302014042001

**Acknowledged by,
Head of Accounting Department**



Arista Hakiki, S.E., M. Acc., Ak., CA
NIP. 19730317199703100

ABSTRAK

The Assessment of Financial Performance In Local Organization By Applying The Value For Money Indicator (Case Study In Kantor Wilayah Kementerian Agama Provinsi Bangka Belitung)

Oleh:

Mona Aprilia Syafira

Penelitian ini bertujuan untuk menilai kinerja Kantor Wilayah Kementerian Agama Provinsi Bangka Belitung dalam melakukan kegiatan operasionalnya yang dianalisis dengan indikator value for money. Data yang digunakan dalam penelitian ini adalah Laporan Akuntabilitas Kinerja Instansi Pemerintah (LAKIP) dan data pendukung lainnya pada periode 2017 hingga 2019. Hasil penelitian menggunakan indikator value for money menunjukkan bahwa kinerja Kantor Wilayah Kementerian Agama Provinsi Bangka Belitung sudah ekonomis dan sangat efisien untuk tahun 2017, 2018, dan 2019 namun belum berjalan dengan baik untuk indikator efektivitas dikarenakan pada tahun 2019 persentase yang didapatkan hanya 69,7%. Keterbatasan dari penelitian ini, data yang digunakan hanya realisasi anggaran dan sasaran strategis yang ada pada Laporan Akuntabilitas Kinerja Instansi Pemerintah di Kantor Wilayah Kementerian Agama Provinsi Bangka Belitung. Saran yang diberikan untuk penelitian selanjutnya dapat menggunakan metode lain seperti kuisioner yang diberikan kepada pegawai dan masyarakat untuk mengetahui pelayanan pada organisasi tersebut sehingga menghasilkan nilai keluaran yang lebih nyata. Penelitian selanjutnya juga dapat memasukkan semua program yang dapat dirasakan langsung baik oleh pihak internal maupun eksternal.

Kata Kunci: Value for Money, Ekonomi, Efisiensi, Efektivitas Penilaian Kinerja

Script Supervisor:
Chairman,



Dr. Luk Luk Fuadah, S.E., M.B.A., Ak., CA
NIP. 197405111999032001

Member,



Rika Henda Safitri, S.E., M.Acc., Ak., CA
NIP. 198705302014042001

**Acknowledged by,
Head of Accounting Department**



Arista Hakiki, S.E., M. Acc., Ak., CA
NIP.197303171997031002

RESEARCHER RESUME

Name : Mona Aprilia Syafira
Gender : Female
Birth Place and Date : Palembang, April 28th 1998
Religion : Moslem
Marital Status : Single
Address : Jl. Inspektur Marzuki Lr. Republika No.07
Email Address : monaapriliala@gmail.com



Formal Education

Elementary School : MI Negeri 2 Palembang
Junior High School : SMP Negeri 1 Palembang
Senior High School : SMA Plus Negeri 17 Palembang

Organization Experience: -

TABLE OF CONTENTS

Cover	i
Comprehensive Examination Approval Sheet	ii
Script Approval Letter.....	iii
Statement of Research Integrity	iv
Motto	v
Preface	vi
Letter of Statement	viii
Abstract	ix
Abstrak	x
Researcher Resume	xi
List of Contents	xii
List of Table	xiv
List of Picture	xv
Appendix	xvi
CHAPTER I INTRODUCTION.....	1
1.1. Background	1
1.2. Problem Formulation	6
1.3. Research Purpose	6
1.4. Benefits of Study.....	6
1.5. Writing System.....	8
CHAPTER II LITERATURE REVIEW	9
2.1. Theory	9
2.1.1 Governance theory	9
2.2. Performance	11
2.2.1 Performance Assessment in Organization	12
2.2.2 Financial performance in government organization.....	14
2.3. Value for money.....	16
2.4. Previous research	19
2.5. Conceptual framework	24
CHAPTER III METHODOLOGY.....	26

3.1. Research design.....	26
3.2. Data resource.....	26
3.3. Data collection technique	27
3.4. Data Analysis Technique	27
CHAPTER IV RESULT AND DISCUSSION.....	31
4.1. Result.....	31
4.1.1 General Overview	31
4.1.2 Functions	32
4.1.3 Vision and Mission of organization	32
4.1.4 Organization Structure	33
4.1.5 Work unit in Organization	36
4.1.6 Program and Activities of Organization	41
4.1.7 Measurement of value for money	43
4.2. Discussion	57
4.2.1 Measurement of economic	58
4.2.2 Measurement of efficiency.....	60
4.2.3 Measurement of effectivity	62
CHAPTER V CONCLUSION AND SUGGESTION	67
5.1. Conclusion	67
5.2. Limitation.....	67
5.3. Suggestion.....	68
REFERENCES	69

LIST OF TABLE

Tabel 2.1. Criteria of Efficiency	17
Tabel 2.2. Criteria of Effectiveness.....	18
Tabel 2.3. Criteria of Economic	19
Tabel 4.1 Measurement of Economic element at 8 DIPA programs in Kantor Wilayah Kementerian Agama Prov. Bangka Belitung year period 2017	44
Tabel 4.2 Measurement of Economic element at 8 DIPA programs in Kantor Wilayah Kementerian Agama Prov. Bangka Belitung year period 2018	45
Tabel 4.3 Measurement of Economic element at 8 DIPA programs in Kantor Wilayah Kementerian Agama Prov. Bangka Belitung year period 2019	47
Tabel 4.4 Measurement of Efficiency element in Kantor Wilayah Kementerian Agama Prov. Bangka Belitung year period 2017	49
Tabel 4.5 Measurement of Efficiency element in Kantor Wilayah Kementerian Agama Prov. Bangka Belitung year period 2018	50
Tabel 4.6 Measurement of Efficiency element in Kantor Wilayah Kementerian Agama Prov. Bangka Belitung year period 2019	51
Tabel 4.7 Measurement of Effectivity element in Kantor Wilayah Kementerian Agama Prov. Bangka Belitung year period 2017	53
Tabel 4.8 Measurement of Effectivity element in Kantor Wilayah Kementerian Agama Prov. Bangka Belitung year period 2018	55
Tabel 4.9 Measurement of Effectivity element in Kantor Wilayah Kementerian Agama Prov. Bangka Belitung year period 2019	56
Tabel 4.10 Measurement of value for money in Kantor Wilayah Kementerian Agama Provinsi Bangka Belitung	57

LIST OF PICTURE

Picture 2.1. Conceptual framework	25
Picture 4.1 Organization Structure.....	35

APPENDIX

Appendix 1. Permission Research Letter to Kantor Wilayah Kementerian Agama Provinsi Bangka Belitung	72
Appendix 2. Research Permitted Letter from Kantor Wilayah Kementerian Agama Provinsi Bangka Belitung	73
Appendix 3. Performance Accountability Reports of Government Organization (LAKIP) period 2017	74
Appendix 4. Performance Accountability Reports of Government Organization (LAKIP) period 2018	81
Appendix 5. Performance Accountability Reports of Government Organization (LAKIP) period 2019	85
Appendix 6. Question Interview	91
Appendix 7. Result of Interview	93

CHAPTER I

INTRODUCTION

1.1 Background

Financial performance is very important to learn in public sector organizations including government. Since the implementation of performance-based budgeting, local organizations are required to afford a good financial performance. Mardiasmo (2009: 21) stated the realization of accountability is the main objective of public sector reform. The increasing demand for public accountability by public sector organizations such as central, regional and governmental institutions are expected to diminish the occurrence of waste, inappropriate payment, and detect programs that are not economically feasible.

Performance is one of the important factors in an organization, including public sector organizations. The performance measurements are needed to assess the accountability and transparency of the organization in generating good public services and targeted. Accountability is not only the ability of public sector institutions to demonstrate how public money is used, but also includes the ability to provide a guarantee of the use of public funding sources including the allocation of resources economically, efficiently and effectively through the application of good public management.

According to Mardiasmo (2009: 121), measurement of public sector performance is carried out to fulfill three objectives. First, public sector performance measurement is intended to help improve government

performance. Performance measurement are intended to help the government focus on the purpose of the work unit program objectives. In turns it will increase the efficiency and effectiveness of public sector organizations in the delivery of public services. Second, public sector performance measurement are used for resource allocation and decision making. Third, public sector performance measurement is intended to achieve public accountability and improving institutional communication.

According to Munawir (2002: 50) Measurement Financial Performance of any public authority can be seen from the realization of the budget of a government agency which is essentially financial statements are the result of the accounting process that can be used as a tool for communication between financial data and activities of a public agency with the parties concerned on the financial position. Based on the concept of the accounting period financial statements is necessary to measure the results of the performance of a government agency extent to which an institution can achieve its objectives. In general, the aim of government agencies is to improve the welfare and fulfillment of rights to parties related to government agencies by maximizing the use of the budget. Performance measurement is an important component because it will provide feedback on plans that have been implemented. This statement is also in harmony with Greiling (2005) which reveals it is one of the keys to success in reform in the public sector is by measuring performance. Then, Wood (1998) revealed that the function of performance measurement can explain (1) evaluation of how the program works; (2) means of comparison of the services provided; (3) communication

tools with the public. The performance measurement of government agencies is a management tool to improve the quality of decision making and accountability in order to assess the success or failure of the implementation of activities (programs) in accordance with the goals and objectives previously set out in order to realize the vision and mission of government agencies regarding the activities or programs that have been implemented based on benchmarks that have been made or on a regular basis and public services in order to improve public accountability. Almost all organizations in both private and non-profit/public sectors carry out performance measurement to assess whether the organization has been running on the right track, or its performance needs to be improved (Bawono et al, 2012).

In order to determine its performance, an organization can be seen from the aspect of non-financial and financial aspects. From the non-financial aspects, performance can be known by measuring the level of clarity of the division of functions and authority in the structure of the organization, measuring the level of quality of its resources, measuring the level of employee welfare, measuring the quality of outputs produced, measuring the level of public trust in organization and by measuring the level of concern for the social environment surrounding organization. However, assessment of performance through non-financial aspect is relatively more difficult, because it depends on the assessment ratings, where the assessment of a person will be different with the results of the judgement of others. The performance assessment mostly uses the financial aspect, and in general many assume that the financial situation will reflect the overall performance of a government agency. Value formoney

is a concept of performance measurement of public sector organizations which rely on three main elements, namely: (1) economic, related to the extent to which public sector organizations can minimize the use of input resources by avoiding wasteful and unproductive expenditures. (2) efficiency, is the achievement of maximum output with certain inputs or the use of the lowest inputs to achieve certain outputs. (3) the effectiveness, the level of achievement of program outcomes with the targets set or simply a comparison of outcomes with the output (Mardiasmo, 2009).

Based on Mardiasmo (2002), the application of the concept of value for money is important for the government as a public servant because the implementation of the concept will provide benefits to assess the effectiveness of public services, the quality of public services, expenditure allocation that is more oriented to the public interest, and increase public cost awareness as the root implementation of public accountability. For supporting the underlying fund management uses the concept of value for money it would require financial management system-oriented performance. Previous research by Setiawan & Gustia (2016) aims to analysis of performance accountability reports (LAKIP) and the performance of Balai Penelitian Ternak Ciawi Bogor using the method of performance measurement VFM period of 2010-2014. For economic element overall is economical eventhough still have the weaknesses. For efficiency 2010,2012, 2013, and 2014 it is said to be efficient by achieving 100% and 2011 achieving less efficient. For effectiveness 2010-2013 it is said to be effective except 2014. Study from Riswandi & Khanafi (2018) showed that in terms of economic aspect in BPDASHL year 2014 seems quite

economically, for 2015 runs economically, and 2016 runs less economical, due to self-blocking budget by the government. From the aspect of efficiency, the realization of budget in 2014-2016 runs very efficiently. From the aspect of effectiveness in 2014 is quite effective and for the year 2015 and 2016 run effectively. While other studies of Pancanugraha (2015) from economics aspect, the department of religious affairs has been conducting its programs economically, Performance from efficiency element shows that the office has been running its programs efficiently. The results from effectiveness element show that the office of religious affairs has been running its program pretty effective. Another study by Suryantari YS & Ulupui (2016) showed that results of the analysis of all programs carried out, namely to the seven programs, it can be seen that based on an analysis of economic aspects, all programs have been running economically with the existence of budget savings on each program. Based on an analysis of the aspects of efficiency, the entire program is running efficiently. Based on the analysis of the aspects of effectiveness there is one program that is running less effective, namely the development program.

Law Act No. 23 of 2014 concerning Regional Government mentions vertical agencies are ministries and/or non-ministerial government institutions that take care of government affairs that are not submitted to autonomous regions in certain areas in the context of deconcentration. Kantor Wilayah Kementerian Agama Provinsi Bangka Belitung is one of the agencies that have a duty vertically assist the implementation of tasks Minister of Religion in performing government services in the field of Religion in Bangka Belitung and in addition also the national development program in the field of

education and public services. This time also the Kantor Wilayah Kementerian Agama Provinsi Bangka Belitung prepared for performance evaluation both internally and externally to maintain unqualified opinion from BPK. It feels interested in researching about the performance especially how financial performance in local organization in this case is Kementerian Agama using the value for money indicator with the title **"The Assessment of Financial Performance in Local Organization by Applying the Value for Money Indicator (Case Study in Kantor Wilayah Kementerian Agama Provinsi Bangka Belitung."**

1.2 Formulation of the Problem

Based on background above the researcher has an interests to make a problem formulation in this study in measuring the financial performance in Kantor Wilayah Kementerian Agama Provinsi Bangka Belitung.

1. Is the assessment of financial performance at this organization using value for money concept already economical?
2. Is the assessment of financial performance at this organization using value for money concept already efficient?
3. Is the assessment of financial performance at this organization using value for money concept already effective?

1.3 Research Purpose

The various objectives expected to be achieved in connection with the research:

1. To know the assessment of financial performance using value for money

concept in economic element.

2. To know the assessment of financial performance using value for money concept in efficiency element.
3. To know the assessment of financial performance using value for money concept in effectivity element.

1.4 Benefits Of Research

The expected benefits can be taken from this study, namely:

a. Theoretical benefits

This research is expected to provide theoretical benefits which can be a source of literature that can be used as a contribution thought to the world of education.

b. Practical benefits

For researcher, within this literature the researcher hopes it can increase an insight of financial management in local government as applied from the theories and concepts obtained during the lecture.

For readers know about how the effect and how the financial performance ratios using three elements of value for money.

1.5 Writing System

The writing systematics in this script is made to be able to presents five chapters. The systematic of writing in the script are as follows:

CHAPTER I INTRODUCTION

This chapter contains a description of the background, the formulation of the problem, the purpose of research, the benefits of research, and systematic research.

CHAPTER II LITERATURE REVIEW

This chapter provides an underlying theory of this study, explain the definition and benefits for each point, previous research, and also explain the research framework.

CHAPTER III METHODOLOGY

This chapter provides an examination of the scope of the study, data collection method, data resource, data analysis technique.

CHAPTER IV RESULT AND DISCUSSION

This chapter provides an examination of description of the object of research, data analysis, and interpretations of results.

CHAPTER V CONCLUSION AND SUGGESTION

This chapter provides an examination of the conclusions drawn from the analysis of research, the limitation that exist in research, and suggestion made by the author in relation to the study.

REFERENCES

- Andayani, R. D. (2019). Analisis pengukuran kinerja dengan pendekatan Value For Money. *Widya Akuntansi Dan Keuangan Universitas Hindu Indonesia Edisi Agustus 2019, ISSN 2655-9498*, 1–19.
- Ardila, I., & Putri, ayu anindya. (2015). Analisis Kinerja Keuangan Dengan Pendekatan Value for Money Pada Pengadilan Negeri Tebing Tinggi. *Riset Akuntansi Dan Bisnis*, 15(1), 52–64.
- Arfan, Demi Aulia. 2014. Analisi Value For Money Dalam Pengukuran Kinerja Dinas Pertanian Daerah Istimewa Yogyakarta Periode Tahun 2011-2012. *Skripsi*. Universitas Negeri Yogyakarta.
- Barnett, Chris et al. 2010. *Measuring the Impact and Value for Money of Governance Programmes*. ITAD
- Bawono, I. R., Halim, A., & Lord, B. (2012). Public Sector Performance Measurement And Budget Allocation: An Indonesian Experiment. *Management Accounting Conference*, Page 1–22.
- Bastian, Indra. 2006. Akuntansi Sektor Publik. Penerbit BPFE, Universitas Gajah Mada Yogyakarta
- Cahya, Feriska Sari. (2015). Analisis Pengukuran Kinerja Pemerintah Daerah Dengan Menggunakan Prinsip Value for Money (Study Kasus Kabupaten Sumenep Tahun 2010-2013). *Jurnal Akuntansi Unesa*, 3(1).
- Dewan Perwakilan Rakyat Republik Indonesia. 2014. *Undang-undang Nomor 23 tahun 2014*. Jakarta.
- Ferina, Ika Sasti dan Fika Arista. (2013). Penilaian Kinerja dengan Menerapkan Indikator Value for Money pada Kantor Pertahanan Kabupaten Banyuwangi Tahun 2009-2011. *Jurnal Manajemen dan Bisnis Sriwijaya*. Volume 11 Nomor 21.
- Greiling, D. (2005). Performance measurement in the public sector: The German experience. *International Journal of Productivity and Performance Management*, 54(7), 551–567.
- Halim dan Kusufi, 2013 *Akuntansi Sektor Publik*. Jakarta, Salemba Empat.
- Indriantoro. 2002. *Metodologi Penelitian dan Bisnis untuk Akuntansi&Manajemen*, Yogyakarta:BPFE
- Kementerian Agama. 2002. Keputusan Menteri Agama Republik Indonesia Nomor 373 Tahun 2002 tentang Organisasi dan Tata Kerja Kantor Wilayah Departemen Agama Provinsi dan Kantor Departemen Agama Kabupaten/Kota Menteri Agama Republik Indonesia. <http://simpuh.kemenag.go.id>

- Kementerian Agama. 2012. *Peraturan Menteri Agama Nomor 13 Tahun 2012 tentang Organisasi dan Tata kerja Instansi Vertikal Kementerian Agama*. Jakarta.
- Kementerian Keuangan Republik Indonesia. 2014. *Peraturan Menteri Keuangan Republik Indonesia Nomor 7/PMK.02/Tahun 2014*. Jakarta.
- Khalikussabir. (2017). Analisis Kinerja Keuangan Berdasarkan Value For Money (Studi Kasus pad Dina PU Pengairan, PU Binamarga & PU Cipta KaryaKabupaten Probolinggo). *E – Jurnal Riset Manajemen Prodi Manajemen*, halaman 1–22.
- Kurrohman, T. 2013. Evaluasi penganggaran berbasis kinerja melalui kinerja keuangan yang berbasis. *Jurnal Dinamika Akuntansi*, Vol. 5, No. 1, Maret 2013, pp. 1-11. ISSN 2085-4277
- Laode, Kadafi. 2013. pengukuran Kinerja Keuangan Melalui Pendekatan Value For Money pada Badan Lingkungan Hidup Kota Tanjung Pinang. *Jurnal Universitas Maritim Raja Ali Haji Tanjungpinang*.
- Liando, Harry Saputra, dkk. 2014. Analisis Kinerja Keuangan Pemerintah Kabupaten Kepulauan Sangihe Menggunakan Metode Value for Money. *Jurnal EMBA*. Volume 2 Number 3.
- Mardiasmo. 2002. *Akuntansi Sektor Publik*. Penerbit Andi. Yogyakarta.
- Mardiasmo. 2004. *Akuntansi Sektor Publik*. Yogyakarta: Penerbit Andi.
- Mardiasmo. 2009. *Akuntansi Sektor Publik*. Jakara: Salemba Empat
- Mahsun, Mohammad. 2006. *Pengukuran Kinerja Sektor Publik*. Edisi Ketiga. Yogyakarta : BPFE.
- Mahmudi. 2005. *Manajemen Kinerja Sektor Publik*. Yogyakarta: UPP AMP YKPN
- Robert L. Mathis – John H. Jackson. *Human Resource Management*, edisi 10, Jakarta : Salemba Empat, 2006.
- Mulyadi. 2014. *Sistem Perencanaan dan Pengendalian Manajemen, Sistem Pelipatgandaan Kinerja Perusahaan*. Jakarta: Salemba Empat.
- Munawir. S. 2002. *Analisis Laporan Keuangan*. Edisi 2. Yogyakarta:Liberty
- Munawir. 2010. *Akuntansi Sektor Publik*. Edisi IV. Yogyakarta: BPFE.
- Nugrahani, Tri Siwi. 2007. *Analisis Penerapan Konsep Value for Money Pada Pemerintah Daerah Istimewa Yogyakarta*. Vol.1.
- Pancanugraha, I. (2015). *Value for Money Pada Kantor Kementrian Agama Kabupaten Poso Tahun 2013-2014*. 5, 20–27.

- Performance Accountability Reports of Government Organization (LAKIP) Kanwil
Kemenag Prov. Bangka Belitung Tahun 2017
- Performance Accountability Reports of Government Organization (LAKIP) Kanwil
Kemenag Prov. Bangka Belitung Tahun 2018
- Performance Accountability Reports of Government Organization (LAKIP) Kanwil
Kemenag Prov. Bangka Belitung Tahun 2019
- Prawirosentono. 1992. *Ilmu Manajemen Umum*. Jakarta: Bumi Aksara.
- Purwiyanti, D. (2017). Analisis Kinerja Berbasis Konsep Value For Money Pada Kegiatan Fisik Pekerjaan Irigasi Donggala Kodi (Study Di Dinas Pekerjaan Umum Kota Palu). *Katalogis*, 5(3), 190–200. <https://doi.org/10.22487/J23022019.2017.V5.I3.8696>
- Riswandi, P., & Khanafi, M. (2018). Jurnal Akuntansi Unihaz-JAZ Juni 2018. *Jurnal Akuntansi Unihaz*, 1(1), 22–35.
- Setiawan, A. B., & Gustia, W. (2016). Analisis Value for Money pada Laporan Akuntabilitas Kinerja Instansi Pemerintah (Lakip) Balai Penelitian Ternak Ciawi Bogor. *Jurnal Akunida*, 2(2), 14–26.
- Shields, M.D. dan S.M.Young. 1993. Antecedents and Consequences of Participative Budgeting: Evidence on the Effect of Asymmetrical Information. *Journal of Management Accounting Research*. Fall. p.265 – 280
- Stoner, James. 1996. *Management*. 3rd edition. New jersey: prentice hall international, inc.
- Sugiyono. 2007. *Metodologi Penelitian Bisnis*, PT. Gramedia, Jakarta
- Suryantari YS, P., & Ulupui, I. (2016). Kinerja Dinas Pariwisata Bali Berdasarkan Konsep Value for Money. *E-Jurnal Akuntansi*, 17(2), 1635–1666.
- Undang-Undang Dasar 1945. 2015. *Peraturan Presiden Nomor 7 Tahun 2015 tentang Organisasi Kementerian Negara*.
- Undang-Undang Dasar 1945. 2008. *Undang-Undang Nomor 28 Tahun 2008 tentang Kementerian Negara*