

ROLE OF ISLAMIC WORKING ATTITUDE IN MODERATING THE RELATIONSHIP BETWEEN REGIONAL FINANCIAL ACCOUNTING SYSTEM AND INTERNAL SUPERVISION ON LOCAL GOVERNMENT PERFORMANCE

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**ROLE OF ISLAMIC WORKING ATTITUDE IN MODERATING
THE RELATIONSHIP BETWEEN REGIONAL FINANCIAL
ACCOUNTING SYSTEM AND INTERNAL SUPERVISION ON
LOCAL GOVERNMENT PERFORMANCE**

Khoirul Fuad¹ and Retno Tri Handayani²

¹Dept. of Accounting, Faculty of Economics, Universitas Islam Sultan Agung, Indonesia,
khoirulfuad@unissula.ac.id.

²Dept. of Accounting, Faculty of Economics and Business, Universitas Muria Kudus, Indonesia,
rtrihandayani@gmail.com.

ABSTRACT

Today, in the era of globalization that is growing rapidly and the era of the industrial revolution 4.0 that spreads in various sectors, local governments either directly or indirectly have an impact from. One of the policies that must be carried out so as not to get a negative impact is by increasing local government performance based on the application of technology in the field of accounting systems and internal supervision. Based on the evaluation of Government Agency Performance Accountability System (Ind: *Sistem Akuntabilitas Kinerja Instansi Pemerintah, SAKIP*), a budget of IDR. 392.37 trillion has not been effectively utilized by local government. This can be interpreted that the government performance is still not optimal because several programs may not be on target. The financial accounting system and internal supervision that already exist and are in accordance with expectations are likely to produce optimal performance, but without the Islamic working attitude by the parties concerned can cause fraud and unethical actions. If a system and supervision of an organization are very good, but it is not balanced with an Islamic working attitude, the performance will not be useful and tends to harm others or even themselves.

JEL Classification: M48, O38, Z12

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Keywords : Islamic Working Attitude, Regional Financial Accounting Systems, Internal Supervision, and Local Government Performance

I. INTRODUCTION

1.1. Background of Study

Measurement of government performance is a systematic process and targets to collect, analyze and use the information, and also determine the efficiency and effectiveness of government tasks along with the achievement of planned targets. According to Mardiasmo (2007, p. 44) in Yusmalizar (2014), performance measurement is a measure of what is considered important and how well the performance of an organization is. The purpose of measuring the performance of the public sector is to assess how the organizational units are led and how is the superior's achievement. Besides, measurement of government performance is also used to assess the accountability of organizations in producing public services and superiors. The enactment of regional autonomy is one thing that becomes the basis of the importance of a performance measurement implemented optimally from the lowest to the highest unit.

The life guide of Muslims, which are the Holy Qur'an and Hadith. Both regulate the behavior of the people from sleeping to waking up for safety in the world and hereafter. Islamic work ethics also comes from the Holy Qur'an and Hadith where Islam guides us to work diligently, honestly and in accordance with existing rules without solely for personal interests but also benefit others. Yousef (2001) revealed that Islamic Work Ethics can be interpreted as a set of values or belief systems that originate from the Holy Qur'an and Hadith regarding work. The concept of Islamic work ethic views that the purpose of work is not just to get work done, but also to foster a balance of personal growth and social relations (Ali, 2001). This is a very important thing because the Islamic work ethic functions not only for individuals who always hold in principle but it is also important for the overall work environment.

Factors influencing the local government performance agencies are, *first*, the regional financial accounting system (SAKD). According to Mardiasmo in Almanda (2013), the local government performance will be achieved if the regional financial accounting system has been applied. Regional financial accounting system is part of public sector accounting whose function starts from recording to reporting all financial transactions that occur in local government. The regional financial accounting system also functions as a tool to support the achievement of local government performance and as a basis for assessing the accountability of local government agencies. Almanda (2013) found that regional financial accounting system significantly influences the local government performance.

Second, internal control systems. The internal control system aims to prevent as early as possible the possibility of a deviation, misuse, abuse, obstacles, errors and failures in achieving the tasks of a government organization (Almanda, 2013). Based on Government Regulation No. 60 of 2008, it states that internal government oversight is carried out in stages, that is, by the Financial and Development Supervisory Agency (BPKP), then the results are reported to the President. The results of research conducted by Almanda (2013) state that internal supervision affects the satisfaction of government performance. This is supported by the results of research conducted by Yusmalizar (2014) that internal control has a significant positive effect on the local government performance. Based on this background, this study tries to examine the role of Islamic work ethics to moderate the relationship between the regional financial accounting system and internal control on the local government performance.

II. LITERATURE REVIEW

2.1. Background Theory

2.1.1. Agency Theory

Agency Theory explains the relationship between principals and agents, one of which is rooted in decision theory, economics, organization, and sociology. Agency theory analyzes a contractual arrangement between two or more individuals, groups, and organizations, where one party (principal) makes a contract that is carried out with another party (agent) either implicitly or explicitly so that the agent does the work as desired by the principal (delegation of authority). Mardiasmo (2002) in Sudarsana (2013) explains that the concept of accountability in the public sector is a form of government obligation (mandate holder) to give responsibility, presents reporting to disclose all activities, such as responsibilities towards the community as trustees. Thus, it can be interpreted that there is an agency relationship in the management of government between the people (principal) and local government (agent).

2.1.2. Islamic Working Attitude

Islamic Working Attitude (IWE) is a multidimensional concept. It links an organization's prosperity and continuity to social welfare (Ali and Al-Owaihian, 2008). Islamic work ethics views work as a way to benefit more than personal interests economically, socially and psychologically, continuing social prestige, increasing social prosperity and strengthening it with (Ali and Owaihian, 2008). Ali and Owaihian (2008) propose four main concepts that build Islamic work ethics. The four concepts are effort, competition, transparency, and moral responsibility. Furthermore, Ali and Owaihian (2008) said that individuals must compete fairly

and honestly and conduct business activities with good intentions. Furthermore, Al-Khayath (2000: 29) explains that work ethics requires good attitude, honesty, and trustworthiness, conformity of wages, and are not allowed to cheat, seize, ignorance, and arbitrarily.

2.1.3. Local government performance

Mardiasmo (2002) states that performance reflects the economic, efficiency and effectiveness of public service. The economic sense is the comparison of inputs with output values expressed in monetary units. Economical is related to the extent to which public sector organizations can minimize the input resources used by avoiding wasteful and unproductive expenditures. The process of operational activities can be said to be efficient if a certain product or work result can be achieved with the lowest use of resources and funds. Operational activities can be said to be effective if the activity process reaches the goals and objectives of the final policy. Meanwhile, according to Bastian (2006, p. 267), indicators of performance are qualitative and quantitative measures of the level of achievement of a target or goal that has been set by taking into account the indicators of input, output, outcome, benefit and impact.

2.1.4. Regional Financial Accounting System

According to Minister of Home Affairs Decree No. 29 of 2002, regional financial accounting system is an accounting system covering the process of recording, classifying, interpreting, summarizing transactions of financial events and financial reporting in the context of implementing the Regional Budget Revenues and Expenditures, carried out in accordance with accounting principles.

According to the Ministry of Home Affairs of the Republic of Indonesia No.29 of 2002, regional financial accounting system procedures consist of Recording, classification and summary and reporting. The classification of accounting is divided based on the subject matter being studied. Accounting is divided into the private sector and public sector. If the subject matter under review is the entity preparing financial statements, then accounting is divided into commercial sector, government sector, and social sector.

2.1.5. Internal Supervision

Nawawi (2002) in Djiloy (2016) stated that Internal control is the activity of supervision by top managers or leaders and/or leaders or managers of units or work units within the organization and/or units or work units respectively. Statement on Auditing Standard (SAS) defines internal supervision as

administrative supervision and accounting supervision. Whereas Abdul Halim (2004: 197) explained that the structure of internal control is a series of processes carried out by the entity, which includes various systematic policies and procedures, varies, and has the main goal such as maintaining the reliability of the entity's financial reporting, maintaining effective and efficient operations, maintaining compliance with applicable laws and regulations.

2.2. Hypotheses Development

2.2.1. Regional Financial Accounting Systems on Local Government Performance

Agency theory states that there is a contractual relationship between the principal (the people) and the agent (the government). In the financial statements, the government (mandate holder) is obliged to present information that is useful for principals as users of government financial information to assess the accountability of government performance. According to research conducted by Annisa (2017) states that the regional financial accounting system has a positive effect on local government performance. This is in line with research conducted by Hidayat (2015) which states that the better the regional financial accounting system, the better the Local government performance. Based on theoretical studies and previous research, the hypothesis can be formulated as follows:

H1: The Regional Financial Accounting System has a positive effect on the local government performance

2.2.2. Internal Supervision on Local Government

Based on the agency theory, local government management must be monitored to ensure that management is carried out in full compliance with various applicable rules and regulations. If monitoring is carried out, the information received by the community will become more balanced with the regional government, which means the information asymmetry can be reduced. With the reduction of information asymmetry, the occurrence of corruption becomes smaller. Yusmalizar (2014) states that internal supervision has a positive effect on the local government performance. This is in line with research conducted by Djiloy (2016) which concluded that the better the internal supervision conducted, the better the performance of the regional financial accounting system. Based on the theoretical studies and previous research, the hypothesis is formulated as follows:

H2: Internal Supervision has a positive effect on the local government performance.

2.2.3. ² *Islamic working attitude moderates the relationship between Regional Financial Accounting System and Local Government Performance*

The Islamic working attitude deserves attention because it is ideal where a Muslim strives to make it happen (Yousef, 2000). According to Mahiyaddin (2009), Islamic work ethics prioritizes pure values, such as human honor, attaching importance to obedience, and perseverance at work. Therefore, it can be drawn an understanding that the regional financial accounting system that is made as well as possible to facilitate, provide accurate, transparent, credible information on financial transactions in order to obtain good results/performance will be more ideal, if balanced with Islamic work ethics owned users or executors of the regional financial accounting system. Based on the theoretical explanation, hypothesis is formulated as follows:

H3: ² Islamic working attitude moderates the relationship between local financial accounting system and the local government performance

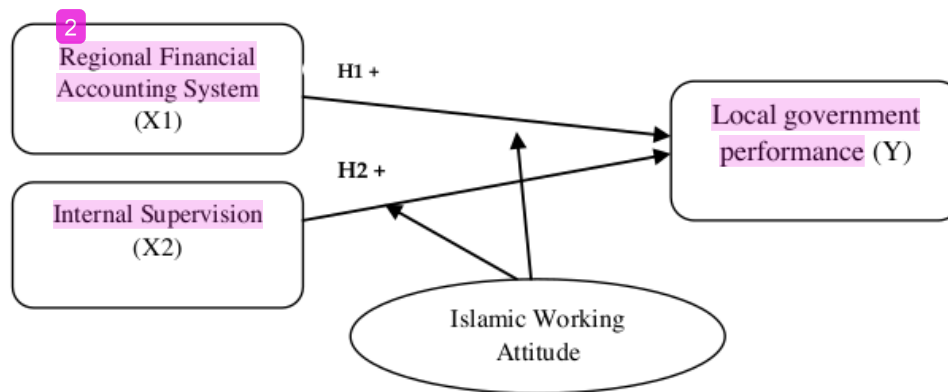
2.2.4. *Islamic working attitude moderates the relationship between internal supervision and the local government performance*

Islamic working attitude has a special character that is regulating the relationship between humans and God, with fellow human beings, relationships with the environment and society accompanied by adherence to the Holy Qur'an as reflected in acts of truth, justice, honesty, cleanliness, respect for parents, work hard and love science. Internal supervision for a large organization is needed to ensure all actions run according to operational standards and procedures. Chanzanagh & Akbarnejad (2011) explains that ¹ there are seven dimensions of Islamic work ethics, that are Work intention, Trusteeship, Work type, Work for Islamic society, Justice & Fairness, Cooperation & Collaboration and Work as the only source of ownership. Indirectly, internal supervision is part of justice & fairness where Islam teaches that truth and justice must be applied so that good performance will be realized. Thus, the hypothesis is formulated as follows:

H4: Islamic Working Attitude moderates the relationship between internal supervision and the local government performance

2.3. Research Model

Based on a theoretical study, the results of previous research and the development of the hypotheses above, the research model in this study can be described as follows:



III. METHODOLOGY

3.1. Population and Sample

This study used quantitative analysis methods with primary data sources in the form of research instruments that are manifested in the form of questions/statements in a questionnaire. The questionnaire in this study is for employees who are directly related to financial management in Regional Work Unit (OPD), while the population in this study is all OPD employees in Ketapang District with a nonprobability sampling technique in which all population members are used as a research sample, that is 25 OPDs.

3.2. Operational Definition of Variables

This study used 4 variables, which are the Regional Financial Accounting System and Internal Control as an independent variable, the performance of the local government as the dependent variable and Islamic working attitude as a moderating variable. The following table summarizes the operational definitions and measurement variables:

Table 3.1
Summary of Operational Definition and Variable Measurement

| Variable | Concept | Indicator | Scale |
|---|---|---|---------------------|
| Regional Financial Accounting System (X1) | A series of processes for recording, classifying, interpreting, and reporting a financial transaction / event in the context of implementing the Regional Revenue and Expenditures Budget (APBD). | 1. Recording 2. Classification 3. Reporting (The Ministry of Home Affairs of the Republic of Indonesia No. 29 of 2002) | Likert Scale 1-5 |

| | | | |
|----------------------------------|---|--|------------------|
| Internal Supervision (X2) | Supervision tool from the leadership of an organization that aims to oversee whether the activities of subordinates are in accordance with the plans and policies that have been determined. | 1. Control environment 2. Risk assessment 3. Control activities 4. Information and communication 5. Monitoring (Government Regulation No.60 of 2008) | Likert Scale 1-5 |
| Local government performance (Y) | An overview of the achievements of an organization in carrying out all matters related to realizing the goals, objectives, vision and mission of the organization within a certain period. | 1. Input 2. Output 3. Outcome 4. Benefits 5. Impact Bastian (2006, p. 267) | Likert Scale 1-5 |
| Islamic Working Attitude | Attitude, character and work habits that emanate from the Islamic faith system to reveal their meaning as servants of God who must subdue the world and place themselves as part of the best society (<i>khaira ummah</i>). | 1. Work is a translation of belief 2. Work-based on knowledge 3. Work to emulate the divine nature and follow His instructions. Asifudin (2004) | Likert Scale 1-5 |

3.3. Data Analysis Method

This research used the PLS (Partial Least Square) equation analysis technique. This method is an analysis method where it is not necessary to assume that the data must be in a certain measurement scale and also a relatively small number of samples (Ghozali and Latan 2015). This research equation model used two equations:

1. Outer Model Equations by conducting several tests: (a) Convergent Validity, (b) Average Variance Extracted (AVE), (c) Discriminant Validity, (e) Composite Reliability.
2. Inner Model Equations by conducting several tests: (a) R-Square (R²), (b) T-test

IV. RESULTS AND ANALYSIS

4.1. Data Analysis

4.1.1. Measurement Model (Outer Model)

4.1.1.1. Convergent Validity Test Results

The recommended AVE value must be greater than 0.5 which means that 50% or more variance of the indicator can be explained (Ghozali, 2014). The loading factor of all indicators used in the research is shown in the following table:

Table 4.1
Value of Average Variance Extracted (AVE)

| Variable | Average Variance Extracted (AVE) |
|---|----------------------------------|
| Regional Financial Accounting System (X1) | 0.865 |
| Internal Supervision (X2) | 0.773 |
| Local government performance (Y1) | 0.732 |
| Islamic Working Attitude | 0.672 |

4.1.1.2. Discriminant Validity Test Results

Discriminant validity testing is done by looking at the value of the Average Variance Extracted (AVE) in the output correlation among latent variables. If the AVE value is higher than the correlation value between constructs, then it is stated that it meets the discriminant validity criteria (Ghozali, 2014).

Table 4.2
Correlations Among Latent Variables with Square Roots of AVEs

| | SAKD | PI | K | IWA |
|------|--------------|--------------|--------------|--------------|
| SAKD | 0.930 | 0.124 | 0.086 | 0.089 |
| PI | 0.124 | 0.879 | 0.756 | 0.583 |
| K | 0.086 | 0.756 | 0.856 | 0.615 |
| IWA | 0.089 | 0.583 | 0.615 | 0.819 |

4.1.1.3. Reliability Test Results

The value of Cronbach's alpha or composite reliability must be > 0.7 to have a good reliability value, but a value of 0.6–0.7 is still acceptable for explanatory research (Ghozali and Latan 2015).

Table 4.3
Cronbach's Alpha and Composite Reliability

| VARIABLE | <i>Cronbach's Alpha</i> | <i>Composite Reliability</i> |
|---|-------------------------|------------------------------|
| Regional Financial Accounting System (X1) | 0.961 | 0.970 |
| Internal Supervision (X2) | 0.926 | 0.944 |
| Local government performance (Y1) | 0.877 | 0.916 |
| Islamic Working Attitude | 0.836 | 0.891 |

4.1.2. Structural Model Testing (Inner Model)

Inner model testing is done to see the relationship between variables, significance values, and R-Squares or Adjusted R² of the research model.

Table 4.4
The values of R-Square, Adjusted R-Square, and Q-Square

| Endogenous Variables | <i>R-Square</i> | <i>Adjusted R-Square</i> | <i>Q-Square</i> |
|-----------------------------------|-----------------|--------------------------|-----------------|
| Local government performance (Y1) | 0.627 | 0.612 | 0.630 |

4.1.3. Hypothesis Testing

In this model, the magnitude of the p-value on the index range forms the basis of the significance of the relationship between the exogenous and endogenous latent variables. This study used a significance level of 5% because the type of data processed is primary data and is considered not to have high accuracy. The p-value is used in accepting and rejecting hypotheses, the significance level of p-value > 0.05, then the hypothesis is not supported, while for the p-value < 0.05, the hypothesis is supported at alpha 5% (Ghozali and Latan 2015).

The Path coefficients and P-values for hypothesis 1 to 4 of this study are seen in the WarpPLS 5.0 output Path coefficients and P-values in the following table:

Table 4.5
Partial Least Square (PLS) Test Results

| Hypothesis | Path coefficients | P-value | Conclusion |
|--|-------------------|---------|--------------------|
| H1: The Regional Financial Accounting System has a positive effect on the local government performance | 0.098 | 0.223 | Unsupported |
| H2: Internal Supervision has a positive effect on the local government performance | 0.761 | <0.001 | Supported |
| H3: Islamic working attitude moderates the relationship between local financial accounting system and the local government performance | 0.092 | 0.298 | Unsupported |
| H4: Islamic Working Attitude moderates the relationship between internal supervision and the local government performance | 0.190 | 0.031 | Supported |

4.2. Discussion

4.2.1. Effect of Regional Financial Accounting System on Local government performance

The results of testing the ¹ hypothesis in this study are not supported, this means that ² the utilization of regional financial accounting systems by State Civil Apparatus (ASN) and non-State Civil Apparatus (non-ASN) in the Regional Apparatus Organization (OPD) is not optimal. The possibility arising from this result is the lack of readiness by the local government in implementing systematic accounting records or in other words there is still an accounting process that is still done manually. Supporting facilities such as computers, internet networks and other programs that support still need to be accustomed to always be used even though they have to learn to understand the system from the start, and local governments must more often to facilitate training or assistance in using the accounting information system to be more optimal, because the use of Regional Financial Accounting System is mandatory for local governments as stipulated in Government Regulation No. 56 of 2005 concerning the Regional Financial Information System, it is required for local governments

to immediately make improvements in all lines such as in the form of HR and other supporting facilities so that the optimization of the use of Regional Financial Accounting System is realized. The results of this study are not in line with research conducted by Annisa (2017) but it is supported by the research by Setyowati, Isthika, Pratiwi (2016).

4.2.2. Effects of Internal Supervision on Local Government Performance

The results of hypothesis testing in this variable are stated to be supported, it means that the application of internal supervision in the Regional Apparatus Organization (OPD) has been carried out properly in accordance with existing regulations to support improved local government performance. This also means that the preparation of regional financial statements that have been implemented has been avoided by cheating practices and irregularities. The existence of tiered monitoring carried out by the leadership continuously to review and evaluate information and immediately make improvements to be a key factor to optimize its performance. From these results, it can also be concluded that the local government has been able to apply Government Regulation No. 60 of 2008 concerning the government's internal control system which is mandatory for all related parties. The results of this study are in line with the results of research by Djiloy (2016) and Almanda (2013).

4.2.3. Effect of Islamic Working Attitude (IWA) in moderating Regional Financial Accounting System (SAKD) on Local Government Performance

PLS test results show that IWA is not supported as a moderating variable between SAKD on local government performance. This result is almost in line with the test of the direct effect of SAKD to the local government performances where the existing system has not been used optimally in the Regional Apparatus Organization (OPD). Employees are still not fully running the mandate of the government related to the obligation in using SAKD in preparing financial statements of local governments. This also means that the work ethics possessed by OPD employees in implementing SAKD are still not good, if employees want to run the rules regarding the use of this system, then indirectly they run IWA well.

4.2.4. Effect of IWA in moderating internal supervision on the local government performance

The final test results of the IWA variable as a moderating between internal supervision on the local government performance is supported. These results are

in line with the direct effect between internal supervision on performance. Employees feel very concerned when work carried out both as superiors and subordinates are continuously checked / monitored to produce good performance regardless of work is done online (system) or offline (manual).

V. CONCLUSION AND RECOMMENDATION

5.1. Conclusion

Islamic working attitude is very important for the development of one's character to be applied in daily activities in the workforce. Based on the discussion, it found that IWA does not moderate the relationship between regional financial accounting system and local government performance, but conversely, IWA can be a moderating variable between internal supervision on the local government performance.

5.2. Limitation and Recommendation

1. This research is limited to the questionnaire presented to respondents, considering it is still in the form of definitive answer choices between 1-5 so that the possible answers given are still not convincing for researchers, and the questionnaire given to respondents is entrusted to not be directly met.
2. It is recommended that further researches provide additional alternative answers to the questionnaire in the form of open questions and direct assistance when filling out the questionnaire so that respondents' understanding of questions is more complete so that the answers can be more objective and are based on reality.

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