

Evaluating Financial Performance in Public Hospitals: The Roles of Management Control Systems, Supervisory Oversight, and Accountability

Nur Hasanah Hudaya Nst^{1*}, Msy. Mikial², & Yuni Rachmawati³

¹Department of Accounting, Universitas Tridinati, Palembang, Indonesia.

*Corresponding author: ana.cerestar@gmail.com

Abstract

This study aims to examine the effect of management control system implementation, supervisory oversight, and accountability on financial performance at Siti Fatimah Regional General Hospital, South Sumatra Province. A quantitative research approach was employed using a questionnaire survey distributed to employees involved in hospital management and operational activities. The data were analyzed using multiple linear regression with the assistance of SPSS. The results indicate that management control system implementation and accountability significantly affect financial performance, while supervisory oversight does not have a significant effect. Simultaneously, management control system implementation, supervisory oversight, and accountability significantly influence financial performance. These findings emphasize that effective internal management mechanisms and strong accountability practices are essential in improving financial management and organizational performance in public healthcare institutions. This study provides practical implications for hospital management in strengthening control systems, improving managerial effectiveness, and enhancing accountability to achieve sustainable financial performance.

Keywords: Management Control System, Supervisory Oversight, Accountability, Financial Performance

INTRODUCTION

Financial performance is an important indicator that reflects an organization's ability to manage resources effectively and achieve its strategic objectives. In public healthcare organizations, financial performance plays a crucial role in ensuring operational sustainability, improving service quality, and maintaining efficient resource allocation. Hospitals are required not only to provide healthcare services but also to manage financial

18

resources transparently, effectively, and accountably. Therefore, understanding the factors that influence financial performance is essential to support better organizational management and decision-making.

Management control system is one of the important factors that influences organizational performance. A management control system helps managers ensure that organizational activities are carried out according to established strategies and objectives through planning, monitoring, and evaluation processes (Merchant & Van der Stede, 2023). An effective management control system can improve coordination, operational efficiency, and prevent deviations in resource management. Previous studies have shown that management control systems positively contribute to organizational performance and financial performance by strengthening managerial effectiveness and improving resource utilization (Sundari et al., 2024; Paramita et al., 2025).

Supervisory oversight is another factor that plays an important role in improving organizational financial performance. Effective supervisory oversight enables organizations to monitor activities, evaluate performance, and ensure that resources are used efficiently. Through continuous supervision, managers can identify problems and take corrective actions to achieve organizational goals. Previous studies found that supervisory oversight strengthens accountability, improves governance quality, and supports organizational effectiveness (Aprilia & Usman, 2023; Here et al., 2024).

Accountability also represents an important mechanism in achieving better financial performance, particularly in public sector organizations. Accountability reflects the organization's responsibility in managing resources, achieving targets, and providing transparent information to stakeholders. Strong accountability practices encourage responsible financial management and improve organizational governance. Previous research indicates that accountability contributes to improved transparency, organizational integrity, and financial performance (Blongkod & Taruh, 2025; Fahrevi et al., 2024). Therefore, strong accountability practices are essential to ensure effective financial management and improved organizational performance. These mechanisms are particularly important in public sector organizations that are required to manage resources transparently and responsibly.

Siti Fatimah Regional General Hospital of South Sumatra Province is a regional government-owned hospital that implements the Regional Public Service Agency (BLUD) management system. As a BLUD institution, the hospital is required to manage financial resources independently while maintaining transparency, efficiency, and accountability. However, based on the Government Agency Accountability System (SAKIP) evaluation in 2024, RSUD Siti Fatimah obtained a score of 70.04 with a BB category, indicating very good

performance but still requiring improvement to achieve a higher accountability level. This condition indicates that strengthening management control systems, supervisory oversight, and accountability remains important to support optimal financial performance.

Although previous studies have examined the relationship between management control systems, supervisory oversight, accountability, and organizational performance, research focusing on regional public hospitals, particularly those implementing the BLUD system, is still limited. Differences in organizational characteristics and financial management systems may produce different empirical findings. Therefore, this study aims to examine the effect of management control system implementation, supervisory oversight, and accountability on financial performance at Siti Fatimah Regional General Hospital, South Sumatra Province.

THEORETICAL REVIEW

Contingency Theory provides a theoretical perspective explaining that organizational effectiveness depends on the alignment between organizational systems, strategies, structures, and environmental conditions. This theory argues that there is no universally applicable management system because the effectiveness of organizational practices depends on the specific circumstances faced by each organization. Therefore, organizations need to design and implement management mechanisms that are appropriate to their operational complexity, environmental uncertainty, and strategic objectives. In this perspective, management control systems function as adaptive mechanisms that help organizations achieve their goals by adjusting control practices to organizational conditions (Merchant & Van der Stede, 2023).

In the context of public healthcare organizations, Contingency Theory provides a relevant framework for understanding how management control systems, supervisory oversight, and accountability influence financial performance. Hospitals operate in a complex environment characterized by increasing service demands, financial pressures, and regulatory requirements. Therefore, effective financial management cannot be achieved only through the existence of control mechanisms but also through the suitability of these mechanisms with organizational needs. A well-designed management control system enables managers to monitor activities, evaluate performance, allocate resources efficiently, and ensure that organizational objectives are achieved. Similarly, effective supervisory oversight and accountability mechanisms support transparency and responsible financial management within healthcare organizations.

Several studies have supported the application of Contingency Theory in explaining the relationship between management mechanisms and organizational performance. Difla

et al. (2024) found that the effectiveness of management control systems depends on the compatibility between organizational strategies, structures, and environmental conditions. Furthermore, Almunawwaroh et al. (2023) emphasized that contingency-based approaches provide an important foundation for evaluating how organizational control systems influence performance outcomes. These findings indicate that organizational performance improvement is not only determined by the implementation of management practices but also by the extent to which these practices are aligned with organizational characteristics.

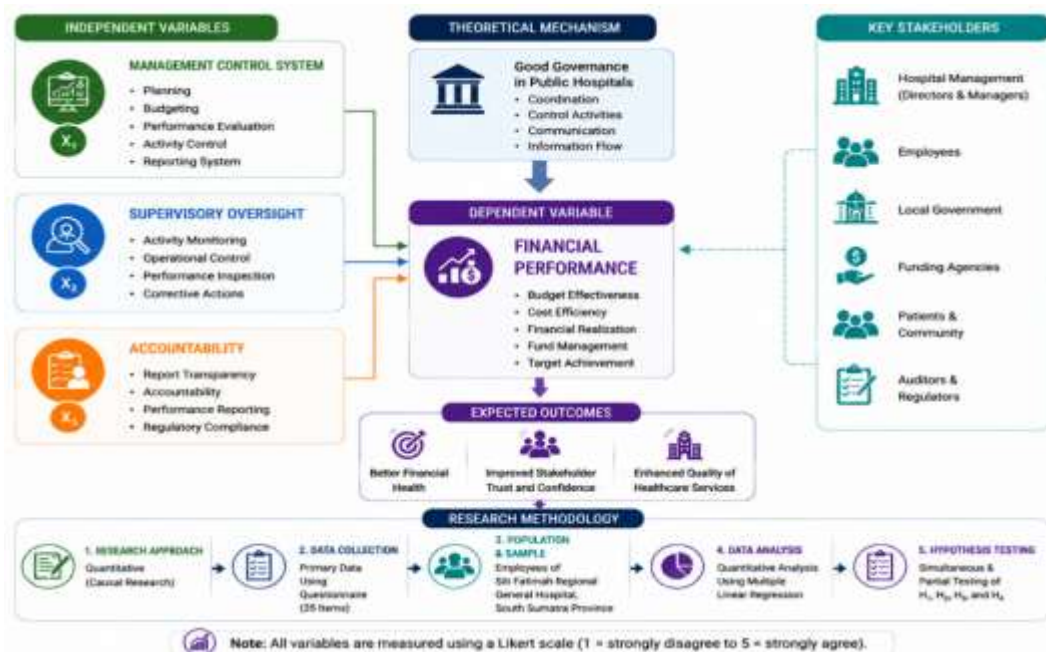
Based on the Contingency Theory perspective, the implementation of management control systems, supervisory oversight, and accountability is expected to contribute to improved financial performance when these mechanisms are appropriately designed and implemented according to organizational conditions. Therefore, this theory provides the theoretical foundation for examining the influence of management control system implementation, supervisory oversight, and accountability on financial performance at Siti Fatimah Regional General Hospital, South Sumatra Province.

METHOD

Research Design

The research framework was developed to describe the relationship between management control system, supervisory oversight, accountability, and financial performance in public hospitals. This framework positions management control system (X_1), supervisory oversight (X_2), and accountability (X_3) as independent variables that are expected to influence financial performance (Y) as the dependent variable. The framework highlights that effective organizational management practices, supervision mechanisms, and accountability processes are essential factors in supporting better financial management and governance within public healthcare institutions.

Figure 1.
Conceptual Research Framework



The proposed framework illustrates that management control system is reflected through planning, budgeting, performance evaluation, activity control, and reporting systems. Supervisory oversight is represented by activity monitoring, operational control, performance inspection, and corrective actions, while accountability emphasizes report transparency, accountability, performance reporting, and regulatory compliance.

These three variables are examined in relation to financial performance, which is measured through budget effectiveness, cost efficiency, financial realization, fund management, and target achievement. The framework is empirically tested using a quantitative approach through questionnaire-based data collection from hospital employees and multiple linear regression analysis to evaluate the partial and simultaneous effects of the independent variables on financial performance.

Setting and Study Population

The study was conducted at Siti Fatimah Regional General Hospital, South Sumatra Province, Indonesia. The population consisted of 969 State Civil Apparatus (ASN) employees at the hospital. The study focused on employees involved in management activities, financial management, internal control, human resources, and organizational performance implementation.

Sampling Technique Procedure

Purposive sampling technique was used to select respondents based on specific criteria related to their involvement and understanding of management control systems, supervisory oversight, and accountability. The selected respondents consisted of 91 employees, including 41 employees from the finance division, 12 employees from the Internal Supervisory Unit (SPI), and 38 employees from the human resources division.

Instruments

Data were collected using structured questionnaires developed based on the indicators of management control system implementation, supervisory oversight, accountability, and financial performance. The questionnaire items were designed to measure respondents' perceptions regarding the implementation of organizational control mechanisms, supervisory oversight practices, accountability processes, and financial performance achievement at Siti Fatimah Regional General Hospital, South Sumatra Province. Each statement was measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree).

Before conducting hypothesis testing, the research instrument was evaluated through validity and reliability tests to ensure that each item accurately represented the research variables and produced consistent measurements. The validity test was conducted to examine the correlation between each statement item and its respective construct, while the reliability test was performed to assess the internal consistency of the instrument. The results of these tests confirmed that the questionnaire was appropriate for further statistical analysis.

Data Collection

The questionnaires were distributed directly to selected respondents at Siti Fatimah Regional General Hospital. Respondents were informed regarding the purpose of the study and assured that their responses would be used only for academic purposes. Secondary data were also obtained from official hospital documents, including performance reports and financial-related documents, to support the research analysis.

Data Analysis

Data analysis was performed using multiple linear regression analysis with the assistance of SPSS. The analysis included descriptive statistics, validity and reliability tests, classical assumption tests, multiple linear regression analysis, coefficient of determination (R^2), F-test, and t-test. The statistical analysis was conducted to examine the simultaneous

and partial effects of management control system implementation, supervisory oversight, and accountability on financial performance.

RESULTS

Table 1. Descriptive Statistical Test Results

Descriptive Statistics					
	N	Min	Max	Mean	Std. Deviation
Management Control System	91	11	50	43.89	6.781
Supervisory Oversight	91	19	40	35.40	4.392
Accountability	91	20	45	39.53	5.540
Financial Performance	91	12	40	35.00	5.514
Valid N (listwise)	91				

(Source: Secondary data processed by the author, 2026)

Table 1 presents the descriptive statistics of the research variables. The results show that the average scores of all variables indicate a high level of implementation and perception among respondents. The standard deviation values indicate that the data distribution is relatively consistent.

Table 2. Validity Test Results

Variable	Number of Items	r-Count Range	r-Table	Remarks
Management Control System (X1)	10	0.789 – 0.914	0.206	Valid
Supervisory Oversight (X2)	8	0.762 – 0.904	0.206	Valid
Accountability (X3)	9	0.796 – 0.922	0.206	Valid
Financial Performance (Y)	8	0.828 – 0.936	0.206	Valid

(Source: Secondary data processed by the author, 2026)

Table 2 shows that all statement items for each research variable have r-count values greater than the r-table value (0.206). Therefore, all questionnaire items are declared valid and appropriate for measuring the research constructs.

Table 3. Reliability Test Results

Variabel	N of Item	Cronbach's Alpha	Standar Cronbach's Alpha	Remarks
Management Control System (X1)	10	0,956	0,600	Reliabel

Variabel	N of Item	Cronbach's Alpha	Standar Cronbach's Alpha	Remarks
Supervisory Oversight (X2)	8	0,941	0,600	Reliabel
Accountability (X3)	9	0,953	0,600	Reliabel
Financial Performance (Y)	8	0,961	0,600	Reliabel

(Source: Secondary data processed by the author, 2026)

Table 3 indicates that all variables have Cronbach's Alpha values above the minimum standard of 0.600. This confirms that all research instruments have good internal consistency and are considered reliable.

Table 4. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
Unstandardized Residual		
N		91
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.17443733
Most Extreme Differences	Absolute	.173
	Positive	.089
	Negative	-.173
Test Statistic		.173
Asymp. Sig. (2-tailed)		.200 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

(Source: Secondary data processed by the author, 2026)

Table 4 presents the results of the normality test using the One-Sample Kolmogorov-Smirnov test. The Asymp. Sig. value obtained is 0.200, which is greater than the significance level of 0.05. This result indicates that the residual values are normally distributed, meaning that the regression model meets the normality assumption. Therefore, the data are considered appropriate for further analysis using regression techniques.

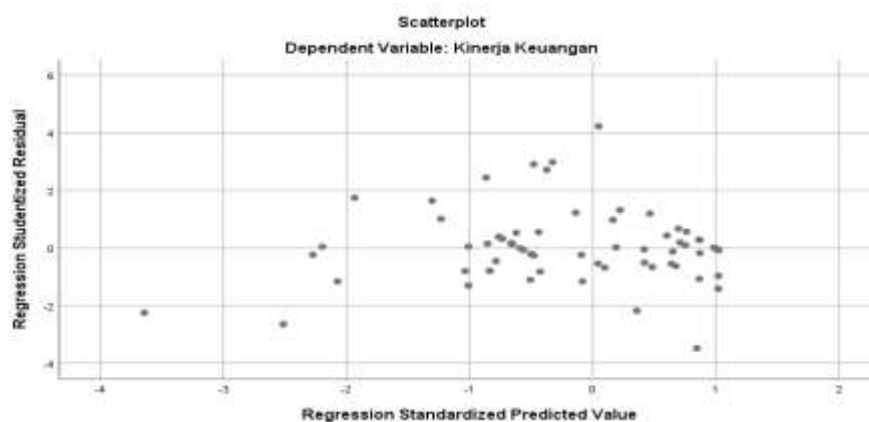
Table 5. Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	LIVE
1	(Constant)		
	Management Control System	.454	2.205
	Supervisory Oversight	.180	5.548
	Accountability	.185	5.405

(Source: Secondary data processed by the author, 2026)

Table 5 presents the results of the multicollinearity test among independent variables. The results show that all variables have tolerance values greater than 0.10 and VIF values below 10. Therefore, the regression model is free from multicollinearity problems and suitable for further analysis.

**Figure 1.
Heterokedasticity Test Results**



(Source: Secondary data processed by the author, 2026)

Figure 1 presents the results of the heteroscedasticity test based on the scatterplot analysis. The residual points are randomly distributed around the zero line and do not form a specific pattern. Thus, the regression model does not indicate the presence of heteroscedasticity.

Multiple Regression Analysis

Table 6. Multiple Regression Analysis

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.298	1.942		-1.183	.240
	Management Control System	.123	.052	.151	2.367	.020
	Supervisory Oversight	.055	.127	.044	.435	.664
	Accountability	.757	.100	.761	7.606	.000
a. Dependent Variable: Financial Performance						

(Source: Secondary data processed by the author, 2026)

Based on the results of multiple linear regression analysis presented in Table 4.13, the regression model was developed to examine the effect of the independent variables on the dependent variable. This analysis aims to determine the direction and magnitude of the relationship between operational efficiency, investment decisions, and capital structure on financial performance. The multiple linear regression equation obtained from the analysis can be presented as follows:

$$Y = -2,298 + 0,123 X_1 + 0,055 X_2 + 0,757 X_3 + \epsilon$$

The regression equation indicates that management control system (X_1), supervisory oversight (X_2), and accountability (X_3) have a positive relationship with financial performance (Y). The coefficient value shows that accountability (X_3) provides the largest contribution to financial performance, followed by management control system (X_1) and supervisory oversight (X_2). These results indicate that strengthening control, supervision, and accountability practices can support improved financial performance in public hospitals.

Hypothesis Test Results

Table 7. Simultaneous Test Results

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2295.069	3	765.023	150.946	.000b

	Residual	440.931	87	5.068		
	Total	2736.000	90			
a. Dependent Variable: Financial Performance						
b. Predictors: (Constant), Accountability, Management Control System, Supervisory Oversight						

(Source: Secondary data processed by the author, 2026)

Table 6 presents the results of the simultaneous hypothesis testing using the F-test. The significance value obtained is 0.000, which is lower than 0.05. This indicates that management control system, supervisory oversight, and accountability simultaneously have a significant effect on financial performance.

Table 8. Partial Test Results

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.298	1.942		-1.183	.240
	Management Control System	.123	.052	.151	2.367	.020
	Supervisory Oversight	.055	.127	.044	.435	.664
	Accountability	.757	.100	.761	7.606	.000
a. Dependent Variable: Financial Performance						

(Source: Secondary data processed by the author, 2026)

Table 7 presents the results of the partial hypothesis testing using the t-test. The management control system has a significant positive effect on financial performance, while supervisory oversight does not show a significant effect. Meanwhile, accountability has a significant positive effect on financial performance.

Table 9. Determination Coefficient Test Results

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.916a	.839	.833	2.251

a. Predictors: (Constant), Accountability, Management Control System, Supervisory Oversight
b. Dependent Variable: Financial Performance

(Source: Secondary data processed by the author, 2026)

Table 8 presents the results of the coefficient of determination analysis. The Adjusted R Square value of 0.833 indicates that the independent variables explain 83.3% of the variation in financial performance. The remaining 16.7% is influenced by other factors outside the research model.

DISCUSSION

The hypothesis that management control system, supervisory oversight, and accountability simultaneously influence financial performance at Siti Fatimah Regional General Hospital, South Sumatra Province was supported. The findings indicate that these three factors collectively contribute to improving financial performance through effective resource management, control mechanisms, and accountability practices. The simultaneous influence shows that financial performance in public sector organizations is not determined by a single factor, but rather by the interaction between internal management mechanisms that support planning, monitoring, and responsible decision-making. This result supports contingency theory, which explains that organizational performance depends on the suitability between management practices and organizational conditions. Therefore, the effectiveness of financial management depends on how well organizational control systems, supervision processes, and accountability mechanisms are implemented according to institutional needs.

The hypothesis that management control system influences financial performance was supported. The results indicate that an effective management control system contributes positively to financial performance by strengthening organizational planning, monitoring, evaluation, and resource utilization. A well-established control system enables management to ensure that financial activities are carried out according to organizational objectives, reduce inefficiencies, and improve the accuracy of decision-making. In the context of Siti Fatimah Regional General Hospital, the implementation of management control systems supports better financial management by ensuring that available resources are allocated and utilized effectively to achieve organizational targets. This finding is consistent with Paramita et al. (2025) and Pradnyasari and Atmadja (2026), who found that management control systems contribute positively to organizational performance.

The relationship between management control system and financial performance indicates that stronger control mechanisms can improve the hospital's ability to manage financial resources effectively. Through systematic planning, monitoring activities, and performance evaluation, management can identify potential problems and take corrective actions before they negatively affect financial outcomes. This finding confirms that management control systems are not only administrative tools but also strategic mechanisms that support financial sustainability and organizational effectiveness. Therefore, improving the quality of management control implementation becomes an important factor in achieving better financial performance in public healthcare organizations.

The hypothesis that supervisory oversight influences financial performance was not supported. This result indicates that supervisory oversight implemented at Siti Fatimah Hospital may still focus primarily on administrative compliance rather than strategic improvement of financial management. Although supervision plays an important role in monitoring organizational activities, its effectiveness in improving financial performance depends on the extent to which supervision activities provide strategic feedback, corrective actions, and managerial improvements. This finding is consistent with Pradnyasari and Atmadja (2026), who stated that supervisory oversight does not always directly improve financial performance.

The relationship between supervisory oversight and financial performance suggests that supervision alone is insufficient to improve financial outcomes without being supported by effective decision-making and follow-up actions. In public sector organizations, supervision needs to move beyond routine monitoring toward strategic supervision that evaluates efficiency, identifies financial risks, and encourages continuous improvement. Therefore, strengthening supervisory oversight practices at Siti Fatimah Regional General Hospital is necessary to ensure that supervision activities contribute directly to improving financial management and organizational performance.

The hypothesis that accountability influences financial performance was supported. The results show that stronger accountability practices improve financial performance through transparency, responsibility, and effective resource management. Accountability encourages organizations to ensure that financial resources are managed according to predetermined objectives and that performance achievements can be measured and evaluated properly. In public healthcare organizations, accountability mechanisms are important because hospitals are required to provide transparent financial information and demonstrate responsible management of public resources. This finding supports previous

studies by Fahrevi et al. (2024) and Ramadhan (2025), which found that accountability contributes to better organizational financial outcomes.

The relationship between accountability and financial performance demonstrates that organizations with stronger accountability practices tend to have better financial management outcomes. Accountability encourages managers and employees to be more responsible in achieving targets, managing resources efficiently, and maintaining transparency in financial activities. Based on these findings, strengthening accountability systems at Siti Fatimah Regional General Hospital is expected to support continuous improvement in financial performance. The integration between management control systems, effective supervision, and strong accountability practices provides an important foundation for achieving sustainable financial performance in public sector organizations.

CONCLUSION

This study examined the effects of management control system, supervisory oversight, and accountability on financial performance at Siti Fatimah Regional General Hospital, South Sumatra Province. The results reveal that these three factors simultaneously have a significant influence on financial performance, indicating that effective control mechanisms, supervision practices, and accountability systems collectively contribute to improving hospital financial outcomes. These findings highlight the importance of strengthening governance practices to support efficient and sustainable financial management in public healthcare institutions.

Partially, the results demonstrate that management control system and accountability have significant effects on financial performance, suggesting that effective planning, monitoring, reporting systems, transparency, and responsibility mechanisms are important drivers of organizational performance. Meanwhile, supervisory oversight does not show a significant effect on financial performance, implying that supervisory activities require stronger integration with control systems and accountability practices to generate measurable financial improvements. Overall, the study emphasizes the critical role of governance and accountability in enhancing financial performance within public hospitals.

Recommendations

The study recommends that Siti Fatimah Regional General Hospital continue strengthening management control systems and accountability to improve financial performance. Supervisory oversight should also be developed from routine monitoring into strategic supervision that supports efficiency and organizational improvement.



Limitations and suggestions for further study

This study has limitations because data were collected through questionnaires, which may be influenced by respondents' perceptions. Future studies are suggested to use additional methods such as interviews or secondary financial data. Further research may also include other variables such as internal control, human resource competence, accounting information systems, and organizational culture to provide broader findings.

REFERENCES

- Almunawwaroh, M., I., M., Goh, T. S., Hanif, A., Astuti, W. B., Wardhana, A., Silitonga, D., Ediwijoyo, S. P., Rotinsulu, C. N. M., Fatah, K., & Utami, E. Y. (2023). Management Control System. Indonesian Science Media.
- Aprillia, Y., & Usman, F. (2023). The Influence of the Role of Supervision on Financial Accountability and Supervision on the Quality of Internal Control on Local Government Governance. *My Journal*, 3(4), 408–425. <https://doi.org/10.54957/Jurnalku.V3i4.600>
- Azzahra, I., Salsabila, Z., & Deby. (2025). Strategi Pengendalian Manajemen Dimasa Resesi Global 2020-2025. *Journal Of Development Economics And Digitalization, Tourism Economics*, 2(4), 549–560. <https://doi.org/10.70248/Jdedte.V2i4.2726>
- Bahar, A. (2025). Analysis of the Financial Performance of the Hospital Sector Listed on the Indonesia Stock Exchange Before and After Covid 19. *Accountability: Scientific Journal of Economic Sciences*, 17(2), 1–16. <https://doi.org/10.35457/Jhw93h03>
- Blongkod, H., & Tabet, V. (2025). Public Sector Accounting. Cv. World of Book Publishing. <https://www.researchgate.net/publication/388185370>
- Difla, U., Sabaruddin, & Asmanah, S. (2024). The effectiveness of management accounting systems, management control systems, and environmental uncertainty on managerial performance with decentralization as a moderation variable. *Utility: Scientific Journal of Education and Economics*, 8(02), 155–184. <https://doi.org/10.30599/Utility.V8i02.3553>
- Fahrevi, M., Yusuf, M., & Hidayat, R. (2024). The Influence of Financial Accountability on Public Sector Financial Performance. *Journal of Public Accounting*, 9(1), 50–62.





- Fauzan, H. (2024). Management Control System (1st ed.). Indigo Media.
- Ghozali, I. (2021). Multivariate Analysis Application with IBM Spss 25 Program. Publishing Agency of Diponegoro University.
- Hariro, A. Z. Z., Purba, H. M., Ulkhaira, N., Harahap, N. R., Ramadhani, T., & Aswaruddin, A. (2024). Management theories and their basic principles. Mudabbir Journal Research And Education Studies, 4(2), 139–148. <https://doi.org/10.56832/Mudabbir.V4i2.576>
- Haynes, A. F. N. M., Manafe, D., & Hamid, V. S. (2024). Improving employee performance through supervision and the work environment is mediated by motivation and work discipline. Scientific Journal of Management, Economics, & Accounting (MEA), 8(2), 657–676. <https://doi.org/10.31955/Mea.V8i2.4064>
- Mardiasmo. (2021). Public Sector Accounting (Empa Edition). Andi Publisher.
- Merchant, K. A., & Van Der Stede, W. A. (2023). Management Control Systems: Performance Measurement, Evaluation And Incentives (5th Ed.). Pearson Education.
- Paff, L. A. (2021). Financial Performance Management. Mcgraw-Hill Education.
- Paramita, R. M., Rosidawati, I., & Handayani, N. (2025). The Influence of Management Control System and Internal Control on Financial Performance at Xy Clinic. Journal Of Innovation Research And Knowledge, 5(2), 1711–1720. <https://doi.org/10.53625/Jirk.V5i2.10632>
- Pradnyasari, A. A. A. N., & Atmadja, A. T. (2026). The Influence of Accounting Information Systems, Management Control Systems, and Management Competencies on Cooperative Financial Performance. Journal of Professional Accounting, 17(01), 147–159. <https://doi.org/10.23887/Jap.V17i01.97953>
- Purwanto, M., & Lindrawati, L. (2018). Factors Influencing the Design of Management Control Systems (Empirical Study on Indonesian National Standard Companies). National Seminar on Applied Sciences, 2(1).
- Ramadhan, M. (2025). The Effect of Accountability and Transparency on Budget Performance with Budget Effectiveness as an Intervening Variable at Sultan





Suriansyah Hospital, Banjarmasin City. Journal of Management and Entrepreneurship Inspiration Research, 9(1), 40–52. <https://doi.org/10.35130/E912cz57>

Sari, N., & Nugraha, H. (2022). The Effect of Supervisory oversight on the Financial Performance of the Hospital. Indonesian Journal of Health Management, 10(2), 165–180.

Sitorus, L., Hasanah, N. U., Sitompul, S. A., & Kamila, N. F. (2025). Transparency and accountability in the management of state finances. Economic Reviews Journal, 4(1). <https://doi.org/10.56709/Mrj.V4i1.632>

Sugiyono. (2022). Qualitative and Quantitative Research Methods (Vol. 3). Cv. Alfabeta.

Sundari, S., Sakinah, A. N., Irfan, L. P., & Syamsuddin, S. (2024). Analysis of the Efficiency of the Management Control System on Managerial Performance: A Literature Study. Economics : Journal of Economics, Management, Accounting, 4(1), 230–239. <https://doi.org/10.56799/Ekoma.V4i1.5540>

Wahtan, A., Hayat, N., & Sumarni, S. (2025). The Effect of the Implementation of Accounting Information Systems, Human Resources Quality and Internal Control Systems on the Quality of Financial Statements. Advances In Management & Financial Reporting, 3(3), 363–381. <https://doi.org/10.60079/Amfr.V3i3.530>

