



Research Article

Analysis of Planning, Control, and Evaluation of Financial Management on the Routine Expenditure Budget

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Abstract: Financial management in the public sector, especially at the village level, often faces various challenges. These challenges include limited resources, complexity of administrative procedures, and the need for high transparency and accountability. In this context, the analysis of planning, control, and evaluation of financial management becomes very relevant. This study aims to find out (1) The Influence of Planning on the Routine Expenditure Budget (2) The Effect of Control on the Routine Budget. (3) The Effect of Financial Management Evaluation on Routine Expenditure Budget at Kalisegoro Village Office, Gunungpati District, Semarang City. This research was conducted using quantitative analysis methods. The data is in the form of a list of budget uses of the Kalisegoro Village Office. Data collection through documentation related to the problem being researched at the Kalisegoro Village Office, Gunungpati District, Semarang City. The analysis tool used was multiple linear regression. The results of the study show that Planning and Control has a significant influence on the Routine Expenditure Budget while the Financial Management Evaluation has no effect on the Routine Budget. For further research, it is recommended to use other variables that affect the Routine Expenditure Budget that is not yet present in this study, extend the observation time, and increase the number of samples.

Keywords: Control; Evaluation of Financial Management; Planning; Routine Expenditure Budget

1. Introduction

The Kalisegoro Village Office, located in Gunungpati District, Semarang City, is one of the smallest government units responsible for the implementation of public services at the local level. As part of the government, the village has the task of managing the regular expenditure budget which includes daily expenses for operations, development, community empowerment and institutions. Effective and efficient budget management is essential to ensure optimal public services. Financial management in the public sector, especially at the village level, often faces various challenges. These challenges include limited resources, complexity of administrative procedures, and the need for high transparency and accountability. In this context, the analysis of planning, control, and evaluation of financial management becomes very relevant.

There are now various fundamental changes in the budgeting approach. These changes are driven by several factors, including rapid changes in the political sphere, decentralization, and various development challenges faced by the government. With these changes, the government needs the support of a more responsive budgeting system, which

Received: June,16,2025;
Revised: June,30,2025;
Accepted: July,07,2025;
Published: July 09,2025
Curr. Ver.: July,09,2025



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can bridge efforts to meet the demands of performance improvement in terms of development impact, service quality and resource utilization efficiency.

In its development, the budget has a very important role as an estimate of revenues and expenditures that are expected to occur in one or more future periods with the appearance of the budget, along with the data on revenues and expenditures presented in the past. As stated by, that "A budget is a financial plan for the future, it identifies the goals and actions necessary to achieve it". [1]

With the production cost budget planning, it is hoped that the company can carry out the activities that have been planned in accordance with what has been budgeted by the company, so that there are no irregularities in the production cost budget. Budget is a plan that is formulated in the form of numbers in the form of wisdom in the goals that the company wants to achieve and applies to the future. The purpose of budgeting is to find the most profitable path so that the company can be directed to meet its goals.

In principle, the budget or what we usually call the Regional Revenue and Expenditure Budget (APBD) is an overview of local government policies expressed in the measure of money, which includes local government revenue policies and the realization of the previous year's budget. In the Minister of Home Affairs Regulation No. 15 of 2023, the APBD is defined as the annual financial plan of the local government as stipulated by regional regulations. In practice, the budget is often not in accordance with the needs and aspirations of the community.

Budget preparation and allocation often ignore the principles of social justice. This is marked by a much larger budget allocation for officials than the budget for the public interest. This is where the urgency lies why budget advocacy needs to be carried out, so that the budget is really placed as it should be. Paying attention to the series of planning processes to the determination of the Regional Revenue and Expenditure Budget, it can be seen that contestation between actors in policy formulation will occur more during the discussion of the expenditure component, especially in direct spending.

One of the important aspects of the implementation of regional autonomy and decentralization that must be carefully regulated is the issue of regional financial management and the Regional Revenue and Expenditure Budget (APBD). Where the APBD is an annual financial policy of the local government that is prepared based on the provisions of the applicable laws, as well as various other considerations, with the intention of making the preparation, monitoring, control and evaluation of the Regional Revenue and Expenditure Budget easy to do. On the other hand, the APBD can also be a means for certain parties to see or find out the capabilities of the region both in terms of revenue and expenditure.

In the Analysis of the Efficiency and Effectiveness of Regional Financial Management in Each District in Bengkayang Regency, the Researcher stated that Financial Management has an effect on the Budget, while in contrast to the Researcher in the Analysis of the Application of Performance-Based Budgeting with the Concept of Money Follow Program in Planning and Budgeting of Padang City stated that Financial Management has no effect on the Budget The author felt interested in raising problems in analyzing realization of local government revenue and expenditure budgets. This problem is the background for writing the proposal so that the author tries to take the title "Analysis of Planning, Control

and Evaluation of Financial Management of the Routine Expenditure Budget at the Kalisegoro Village Office, Gunungpati District, Semarang City in 2021-2023". [2] [3]

Problem Formulation

Based on the above background description, the formulation of the problem in this study is as follows:

1. Does Financial Planning Affect the Routine Expenditure Budget at the Kalisegoro Village Office, Gunungpati District, Semarang City in 2021-2023
2. Does Financial Control Affect the Routine Expenditure Budget at the Kalisegoro Village Office, Gunungpati District, Semarang City in 2021-2023.
3. Does the Evaluation of Financial Management affect the Routine Expenditure Budget at the Kalisegoro Village Office, Gunungpati District, Semarang City for 2021-2023.

2. Preliminaries or Related Work or Literature Review

Planning

Planning is a process that consists of decisions or choices and various ways to use existing resources, with the goal of achieving certain goals in the future. Basically, all development activities will only be directed if they are based on a development plan and controlled, and evaluated. There are many opinions about development planning, including those expressed by stating that planning is a process to formulate health problems that develop in the community, determine the needs and resources of available styles, establish the most important program objectives, and develop practical steps to achieve the set ones. In this study, budget planning is calculated with the Budget Activity Ratio. [4]

$$\text{Budget Activity Ratio} = \frac{\text{Budget Details of Shopping Objects}}{\text{Total Budget}} \times 100\%$$

Control

Control is one of the main management functions besides the planning and coordination functions. Management control is a process in which management ensures that the organization implements its strategy effectively and efficiently, while the management control process is a series of activities in management consisting of: [5]

- a. Program preparation
- b. Budgeting
- c. Implementation and measurement
- d. Reporting and analysis

The management control system has four elements, namely detectors, selectors, effectors, and communicators. The elements of management control are interconnected and form a work process that can be called the management control process. Budget control can be done in four ways, namely:

- a. Compare actual performance with budgeted performance,
- b. Calculating the budget difference:
- c. Finding controllable and uncontrollable causes of a variance,
- d. Revise the cost standard or budget target for the following year.

In this study, budget control is calculated by the Realization Activity Ratio. [6]

$$\text{Actual Activity Ratio} = \frac{\text{Realization of Shopping Object Details}}{\text{Total Realization}} \times 100\%$$

Financial Management Evaluation

Evaluation in financial management is needed to ensure that finances are managed based on their stages without any element of misappropriation. Evaluation is the process of making decisions through the activity of comparing the results of observations on an object. Evaluation is the activity of giving value to a phenomenon in which value considerations are contained. In this study, budget control is calculated with the Budget Growth Ratio. (Libuang et al., 2019). [8], [9]

$$\text{Budget Growth Ratio} = \frac{\text{Initial Value} - \text{Final Value}}{\text{Final Value}} \times 100\%$$

Routine Budgeting

Budget realization is a financial report that can help company leaders in planning and controlling company operations. Budget realization shows how resources are expected to be obtained and used over a certain period of time. Budget realization is also used to direct an activity and also as a comparison tool in measuring the results of the implementation of activities, so that the implementation process is controlled. According to his book entitled Budgeting, the Budget is the work plan of the organization in the future which is manifested in quantitative, formal, and systematic forms. In this study, Routine Spending is calculated from the Effectiveness ratio [10]

$$\text{Effectiveness Ratio} = \frac{\text{Realization}}{\text{Target}} \times 100\%$$

Frame of Mind

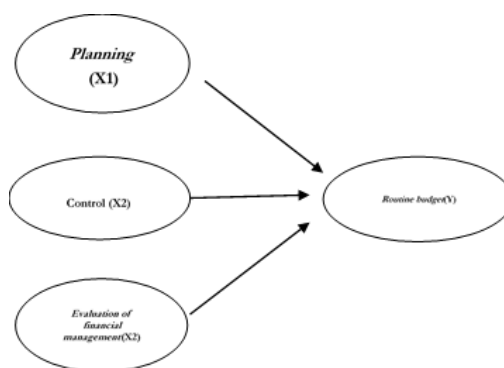


Figure 1 Frame of Mind

Hipotesis

- H1: Planning affects the Routine Budget at the Kalisegoro Village Office, Gunungpati District, Semarang City for 2021-2023
- H2: Control affects the Routine Expenditure Budget at the Kalisegoro Village Office, Gunungpati District, Semarang City for 2021-2023
- H3: Evaluation of Financial Management has an effect on the Routine Expenditure Budget at the Kalisegoro Village Office, Gunungpati District, Semarang City for 2021-2023

3. Proposed Method

Populasi

Population is the total number of units or individuals whose characteristics are to be studied and these units are called analysis units, and can be in the form of people, institutions, objects, etc. The population in imi research is the Realization Report of the Kalisegoro Village Office, Gunungpati District, Semarang City. This study uses secondary data in the form of a realization report. In general, a population is a set of elements or elements that are the object of research, therefore the population element is usually a unit of analysis which as a whole unit of analysis whose characteristics will be suspected (Subagja et al., 2022). (Sugiyono, 2019).

Samples

A sample is a part of the population whose characteristics are to be studied. In this study, the technique used for sampling is using the purposive sampling method. The criteria for the sample to be used are as follows.

Table 1. Sample selection

Yes	Information	Sum
1	Details of expenditure objects in the 2021-2023 Kalisegoro Village Budget Implementation Document	150
2	Details of Kalisegoro Village Expenditure Objects that were not realized due to changes or shifts in 2021-2023	(15)
3	Details of Kalisegoro Village Shopping Objects for which there is no complete data for 2021-2023	(96)
4	Number of Samples	39

Based on the criteria above, the details of the eligible shopping objects in this study are 39 samples.

Analysis Methods

1. Classic Assumption Testing

Before using multiple regression analysis, classical analysis will first be used to test the feasibility of the data used in the study. The classical assumption test includes: Normality Test, Autocorrelation Test, Multicollinearity Test, Heteroscedasticity Test. [13]

2. Multiple Linear Regression Test

Multiple Linear Regression Test How much independent variables affect dependent variables is calculated with the multiple regression equation as follows:

$$Y = a + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + e$$

Information:

Y = Routine Spending Budget

X1 = Planning

X2 = Handling

X3 = Financial Management Evaluation

e = error term

3. Pengujian Hypothesis

To find out whether there is an influence of the free variable on the bound vanabile, a test was carried out on the hypothesis proposed in this study. The testing method for the

proposed hypothesis was partially tested and simulated testing. Partial testing uses t-test, while simultaneous testing uses F-test. [14]

4. Results and Discussion

Classical Assumption Test

1. Normality Test

Table 2 Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		39
Normal Parameters ^a	Mean	.0639003
	Hours of deviation	.02072480
Most Extreme Differences	Absolute	.175
	Positive	.110
	Negative	-.175
Kolmogorov-Smirnov Z		.175
Asymp. Sig. (2-tailed)		.065

a. Test distribution is Normal.

Source: Primary data processed, 2024

Based on the table above, the results of the *Smirnov kolmogorof* test show that the *Asymp* value of 0.065 is more than 0.05. This means that residual data is distributed normally.

2. Multicolligiate Test

Table 3 Multicollegiate Test Results

Model	Collinearity Statistics	
	Tolerance	BRIGHT
1 (Constant)		
Planning	.111	8.790
Control	.111	8,601
Evaluation	.780	1.282

a. Variable Dependent: Anggaran

Source: Primary data processed, 2024

From the table above, it can be seen that each free variable has a tolerance value of ≥ 0.1 and a VIF value of ≤ 10 . So it can be concluded that there is no multicollinearity between free variables in this regression model.

3. Heterokedasticity Test

Scatterplot

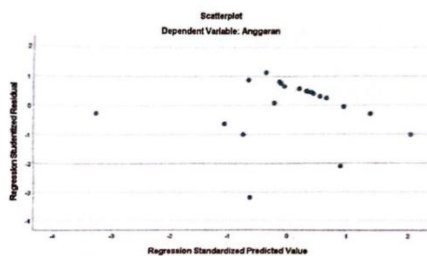


Figure 2 Heterokedasticity Test Results

Source: Primary data processed, 2024

In the *scatterplot* graph, it can be seen that the dots are scattered randomly and scattered both above and below the zero on the Y axis.

Multiple Regression Analysis

Table 4 Results of Linear Barganda Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Itself.
	B	Std. Error	Beta		
1 (Constant)	,096	,004		26.878	.010
Planning	3,085	1.497	1.869	2.727	.013
Control	3,447	1.513	1.514	2.673	.015
Evaluation	,001	,004	.054	.253	.803

a. Variable Dependent: Anggaran

Source: Primary data processed, 2024

The linear regression equations formed are:

$$Y = 0,096 + 3,085 X1 + 3,447 X2 + 0,001 X3$$

Hypothesis Test (t-Test)

- Testing Hypothesis 1 The Effect of Planning on Routine Budgets

From table 3, the value of the Planning t-calculation (X1) is 2.727 > 1.984 (t-table) and the probability value is less than 0.05 which is 0.010. This shows that the Planning variable has a positive and significant effect on the Routine Budget. Thus, the first hypothesis in this study is accepted.
- Hypothesis Testing 2 The Effect of Control on Routine Expenditure Budgets

From table 3, the value of the Control t-calculation (X2) is 2.673 > 1.984 (t-table) and the probability value is less than 0.05 which is 0.015. This shows that the Control variable has a positive and significant effect on the Routine Budget. Thus, the second hypothesis in this study is accepted.
- Hypothesis Testing 3 The Effect of Financial Management Evaluation on Routine Budgets

From table 3, the value of the t-calculation of the financial management evaluation (X3) is 0.253 < 1.984 (t-table) and the probability value is less than 0.05 which is 0.803. This shows that the Evaluation variable of financial management has no effect on the Routine Budget. Thus, the third hypothesis in this study is rejected.

Model Feasibility Test (F Test)

Table 5 F Test Results

ANOVA

Model	Sum of Squares	df	Mean Square	F	Itself.
1 Regression	,001	3	,000	3,624	.032a
Residual	,003	19	,000		
Total	,004	22			

Source: Primary data processed, 2024

Based on the table above, the F value is calculated as 3.624 with a significance level of 0.032 < 0.05. So it can be concluded that the model is a fit model or a decent model

Cohesion Determination

Table 6 Determination Coefficient Test Results

Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.603a	.364	.264	.0115022

Source: Primary data processed, 2024

From the table above, the number of determination coefficients (*R Square*) is 0.264. This means that the variables of planning, control, and evaluation of financial management have a role of 26.4% together to be able to explain or explain the variables of the Routine Budget. While the remaining 73.6% (100% - 26.4%) is explained by other variables that affect the Routine Budget.

Discussion

The Influence of Planning on Routine Budgets

Planning is a systematic process that involves various steps and stages to determine the right priorities, goals, and allocation of financial resources in order to achieve effective and efficient regional development. The results of this study show that Planning has a significant effect on the Routine Expenditure Budget with a significance value of 0.015 < 0.05. The results of this study are in line with the results of research conducted by Tiurma Rosmauli Sitompul (2018) but contradict the results of research conducted by [2], [3]

The results of this study show that the level of Planning has a significant effect on the absorption of the Routine Expenditure Budget. The higher the level of Planning, the more it will increase the absorption of the Routine Expenditure Budget. Good budget planning should be based on the principles of transparency, accountability, participation, and results-oriented. Thus, local governments can ensure that the budget prepared can really improve community welfare and regional development in a sustainable manner.

The Effect of Control on Routine Budgets

Control is a series of measures and mechanisms designed to ensure that the use of public funds is in accordance with the objectives, rules, and provisions that have been set.

The results of this study show that Control has an effect on the Routine Expenditure Budget with a significance value of 0.015 < 0.05. The results of this study are in line with the results of research conducted by [15]

The results of this study show that the level of Control has a significant effect on the absorption of the Routine Expenditure Budget. The higher the level of Control, the more it will increase the absorption of the Routine Budget. Effective control of the routine expenditure budget not only prevents misappropriation of funds, but also ensures that every expenditure supports the achievement of regional development goals optimally.

The Effect of Financial Management Evaluation on Routine Budgets

Financial Management Evaluation is a systematic assessment process of the implementation of the routine expenditure budget to ensure that the use of public funds is in accordance with the set objectives, and complies with applicable rules and regulations.

The results of this study show that the Financial Management Evaluation has no effect on the Routine Expenditure Budget with a significance value of $0.803 > 0.05$.

The absence of a significant influence of the Financial Management Evaluation level on the absorption of the Routine Expenditure Budget can mean that the evaluation stage has been carried out in the planning and control process. Political factors can influence decision-making related to the results of the evaluation. If decisions are based on political considerations rather than evaluation evidence and recommendations, then the effect of evaluation on routine spending may be insignificant. Evaluations carried out with incomplete data and information can also result in inappropriate findings and recommendations. This can reduce the credibility of the evaluation and its impact on the budget. Evaluations are often done in a limited amount of time, so there is not enough time to conduct in-depth analysis and develop truly implementable recommendations. Limited time can also hinder the implementation of recommendations before the next budget cycle.

Comparison

Research on planning, control, and evaluation of financial management in the public sector has been conducted, especially related to the effectiveness of routine spending budgets in improving the performance of government organizations. Previous studies such as those conducted by Mardiasmo (2018) emphasize the importance of accountability and transparency in public financial planning and management. In addition, research by Yani and Wicaksono (2020) shows that strong internal control contributes significantly to the efficiency of routine budget use in local government agencies.

Research by Lestari (2021) at the sub-district office in Sleman Regency also found that financial evaluations carried out regularly are able to minimize budget allocation errors and increase public trust. On the other hand, Wahyuni and Raharjo (2021) in their research on urban villages in Surakarta City underlined that there are still many obstacles in the evaluation process due to limited human resources and low understanding of accountability principles.

The previous studies were generally macro, taking samples at the district or city level, so they had not specifically researched at the village level that had different characteristics and administrative challenges. In addition, the main focus of previous research was more on the aspects of accountability and financial reporting, rather than on the direct link between planning, control, and evaluation and the effectiveness of routine spending.

Thus, this study has uniqueness and novelty because it specifically analyzes the process of planning, control, and evaluating financial management of the routine expenditure budget at the Kalisegoro Village Office during the 2021–2023 period. This research not only identifies the suitability of implementation with applicable regulations, but also evaluates the effectiveness of routine budget management to support optimal public services at the sub-district level.

Conclusions

Based on the analysis of planning, control, and evaluation of routine expenditure budget financial management at the Kalisegoro Village Office, Gunungpati District, Semarang City from 2021–2023, it's clear that planning and control significantly influence the routine expenditure budget, while financial management evaluation does not have a significant effect.

To improve financial management, it is recommended to enhance planning by identifying community needs and development priorities through musrenbang, surveys, and

consultations to boost budget absorption. For control, implementing robust internal controls, including clear policies, procedures, and practices, is crucial to ensure optimal budget utilization aligns with regional development goals. Regarding evaluation, it's suggested to adopt a more systematic and structured mechanism, potentially utilizing information technology and data-based management systems for improved accuracy and efficiency. Additionally, developing SMART (Specific, Measurable, Achievable, Relevant, Time-bound) performance indicators will enable more effective monitoring and evaluation of budget usage. Future research should consider a wider sample and refine variable measurements or indicators to yield more comprehensive results.

Author Contributions: Conceptualization: S.H.; Methodology: S.H.; Software: S.H.; Validation: S.H.; Formal analysis: S.H.; Investigation: A.J & W.; Resources: S.H.; Data curation: S.H.; Writing—original draft preparation: S.H.; Writing—review and editing: S.H.; Visualization: S.H.; Supervision: W.; Project administration: A. J.; Funding acquisition: N/A

Funding: This research received no external funding.

Data Availability Statement: The data supporting the findings of this study are available from the corresponding author upon reasonable request. Due to confidentiality agreements and ethical restrictions involving the identities of village respondents, public sharing of the full dataset is not possible.

Acknowledgments: The author would like to thank STIE SEMARANG for its support and the Kalisegoro Village Office, Gunungpati District, Semarang City for their cooperation and support in data collection and interviews. Gratitude was also expressed to fellow academics and parties who have provided constructive input during the research process.

Conflicts of Interest: The author states that there are no conflicts of interest in this study.

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