

Government Performance Analysis: The Impact of Re-election of Regional Heads (Incumbents)

Abel Nur Safitri^{1*}, Muhammad Ikbal Abdullah², Andi Chairil Furqan³, Megawati⁴

{abelnur587@gmail.com*}

Faculty of Economics and Business, Tadulako University¹

Regional Research and Innovation Agency of Central Sulawesi Province²

Abstract. This study aims to investigate the impact of re-elected regional leaders (incumbents) on financial performance in local governments in Indonesia. Using the purposive sampling method, this study used Indonesian local government data in 2015, 2017, 2018 and 2020 with a total sample of 811 observations. Using three indicators that are measured using audit opinion, follow-up audit recommendations and audit findings. The results of the study indicate that the incumbent has an impact on the follow-up of audit recommendations and audit opinion, but has no impact on audit findings. This finding indicates that in simultaneous PILKADA, regions with strong incumbents tend to improve the follow-up of audit recommendations and audit opinions compared to regions with weak incumbents. This research has implications for strengthening regional head election mechanisms and paying attention to the quality of incumbent leadership to improve government financial management performance.

Keywords: Government financial management performance, Local elections, Incumbents, Regional heads

1 Introduction

PILKADA (Regional Head Elections) in Indonesia plays an important role in determining the quality of leadership at the local level, including governors, regents, and mayors. In 1998, Indonesia undertook political and economic reforms under the rule of the second President, Suharto. After that, the central government decided to decentralize its political power to regional governments, as stipulated in Law No. 32/2004 on Regional Governments. [1]. With this decentralization, each local government gained autonomy in terms of political and economic power, including the right to elect their own local leaders.

The first regional elections were held in 2005, organized by the KPU (General Election Commission). In addition to carrying out and ensuring the elections run well. KPU also has the task of managing the administration. Since then, the KPU has organized the electoral process for local governments that takes place every four years, according to law number 32 of 2004 concerning local governments, stating that candidates who participate in the elections consist of incumbents, political parties, and independents. The success of the candidates, especially the incumbents, will be influenced by various factors such as the level of competitiveness, corruption scandals, unemployment reduction programs, accountability, and economic growth. [2].

Government financial performance is an important indicator in assessing the effectiveness and efficiency of public resource management by local governments. Good financial management reflects the government's ability to allocate and use public funds optimally, and demonstrates a high level of accountability and transparency. People who monitor economic outcomes are becoming more aware that they also assess different aspects of government performance that influence their lives, such as the quality of education provided., the allocation of well-being funds, and environmental maintenance.[3]. As citizens pay greater attention to the quality and outcomes of government services, and pay less attention to ideological considerations differences, rewarding and punishing such quality of service delivery becomes an increasingly important element in their electoral voting decisions. [4]. This suggests that voters are increasingly likely to judge leaders based on the effectiveness and efficiency of public services rather than on ideological or political affiliation. Increased competitiveness can enhance the connection between government performance and voter support., [5]. When local political competition increases, the opposition emerges as a more viable and appealing choice for voters. than the incumbent government. In contrast, under conditions where political competition is low, the incumbent faces no significant threat from the opposition, so the risk of losing voter support is also reduced. In situations of high competition, the quality of government performance becomes a critical factor influencing voters' decisions, whereas in conditions of low competition, incumbents tend to have a greater advantage in maintaining voter support.

In studies of local electoral accountability, a variety of factors often influence how voters assess incumbent officials. Government financial performance can also factor into voters' assessment of incumbent officials, potentially influencing election outcomes. Voters not only look at student learning trends or other performance indicators, but also consider how governments manage their budgets and financial resources. [6]. In addition, [7] found that while voters often judge local officials based on student learning trends, other factors such as the government's financial performance can also play an important role in determining the electoral fate of the official. This means that voters might penalize or reward incumbent officials based on how they view the government's financial performance. Further,[8] asserts that local economic factors have a significant influence on local election outcomes, where good economic management performance tends to be associated with positive electoral outcomes. These findings suggest that various aspects of government performance, including financial management, are critical in shaping voter perceptions and decisions in the context of local elections. Voters use financial performance as one of the key indicators to assess the effectiveness and accountability of incumbent officials, which ultimately influences their choices at the polls. incumbents often have an advantage due to access to government resources and leadership experience. the relationship between political accountability and public service delivery in fiscally and politically decentralized Indonesia, through the advantage of incumbent mayors, has been found to be strong. [9] the presence of incumbents in local elections often raises questions about the

actual impact on the performance of local government financial management, Thus, it is important to identify which aspects of performance are linked to support for incumbents, by differentiating between perceptions of government performance based on managerial indicators and perceptions of community performance as indicated by overall satisfaction with the services provided. [3].

Several researchers have previously examined the factors that impact incumbents to be re-elected, [10], [11], [12], [13], [14] identifying forms of performance that correlate with support for incumbents, based on government and public perceptions of the performance of services provided. To date, these studies are still limited to analyzing one government performance, so this study aims to analyze each local government performance in Indonesia and see the extent to which incumbents have an impact on the performance of government financial management.

This study focuses on 391 regions in Indonesia that held simultaneous local elections (PILKADA) in 2015, 2017, 2018, and 2020, where the regional heads are running for a second term, the benefits of this research are expected to make a meaningful contribution in improving the performance of local government financial management, strengthening regional head election mechanisms, and encouraging better leadership quality in Indonesia. The study results indicate that incumbents significantly impact various government financial management performance variables, with positive effects observed in follow-up on audit recommendations and audit opinions. Consequently, this study adds to the body of previous research conducted by [14] which is only limited to analyzing the electability of incumbents, so, The novelty of this study lies in examining the election mechanisms of regional heads and focusing on the quality of incumbent leadership to enhance government financial management performance. Its contribution is that it addresses a gap in research by analyzing how the quality of incumbent leadership can improve local government financial management performance, an area not previously explored.

Based on the explanation above, it can be concluded that the incumbent has an impact on the performance of local government financial management in Indonesia. The limitations of this study only focus on the performance of local government financial management on the impact provided by the incumbent. The remainder of this article is organized into four sections the second section covers the literature review and the development of hypotheses; the third section details the research methods utilized; the fourth section presents the results of hypothesis testing; and the fifth section addresses the conclusions, implications, limitations of the study, and recommendations for future research.

2 Literature Review and Hypothesis Development

2.1 Public Choice Theory

Public choice theory is a way for scholars to use economic principles in understanding how individuals and groups make political decisions. It involves studying the behavior of voters, political parties, legislative bodies, and bureaucracies by using an economic framework to analyze how these decisions are made and their impact on Society. Public choice theory addresses how information can influence the production and distribution of public goods by government [15] In this study, it is assumed that regional heads are motivated to be re-elected by showing good performance through regional financial management. Political rules and

regulations in Indonesia allow existing leaders to be re-elected, with a maximum term of two terms. Therefore, incumbents will provide public goods demanded by the public (voters) to improve their accountability. The public choice theory framework places public sector accounting as an accountability tool for incumbent candidates [16].

2.2 Theories of Performance and Support for Elected Incumbents

The allocation of responsibility in policymaking is increasingly recognized as a factor affecting how voters respond to policies, including their economic aspects and results.[17], [18] Voters often have difficulty seeing the impact of small changes caused by government policies on employment, inflation, or economic activity. Instead, in choosing a local head, they tend to consider how good the services provided by the local government are.

2.3 The Effect of Incumbency on Government Financial Management Performance

In the context of government, incumbents have a significant role in influencing various aspects of government financial management. Continuity of leadership by incumbents can bring stability and continuity in the implementation of financial policies. This is important because, with leadership continuity, policies that have been planned and implemented previously can continue to be executed and refined without the disruption of the government transition. This stability allows the government to focus on long-term planning, efficiency improvements, and better risk management, all of which contribute to improved financial management performance. Previously, researchers have pointed out several aspects of the incumbent context such as [3] An increase in public service performance will be followed by an increase in electoral support for the incumbent, while a decrease in performance will result in a decrease in support. [16] found that fewer internal control weaknesses and better government performance can predict the success of incumbents in local elections in Indonesia.

Audit opinion is one of the main concerns in determining how well local governments manage their financial management responsibilities.[19], [20]. The central government in Indonesia has taken an active role in encouraging local governments to achieve better audit opinions. The central government also plays an important role in evaluating the performance of local governments [11], [21]. When local governments receive an Unqualified Audit Opinion, which is the highest level of audit opinion, incumbent leaders gain a positive image in the management of their financial performance during the term of office. Therefore, the Unqualified Audit Opinion (WTP) becomes an important factor in building strong trust from voters. Given the varying election schedules in different regions of Indonesia, this study will use Audit Reports issued one year prior to the election in each region.

By measuring the incumbent's influence on the government's financial management performance, we can ascertain whether the decisions made during his/her tenure have been made appropriately and objectively. In addition, a timely and objective evaluation of the incumbent's performance is key to determining the steps that should be taken to improve the government's financial management performance in the future.

Hypothesis: Incumbents have a positive effect on government financial management performance

2.4 Conceptual Framework

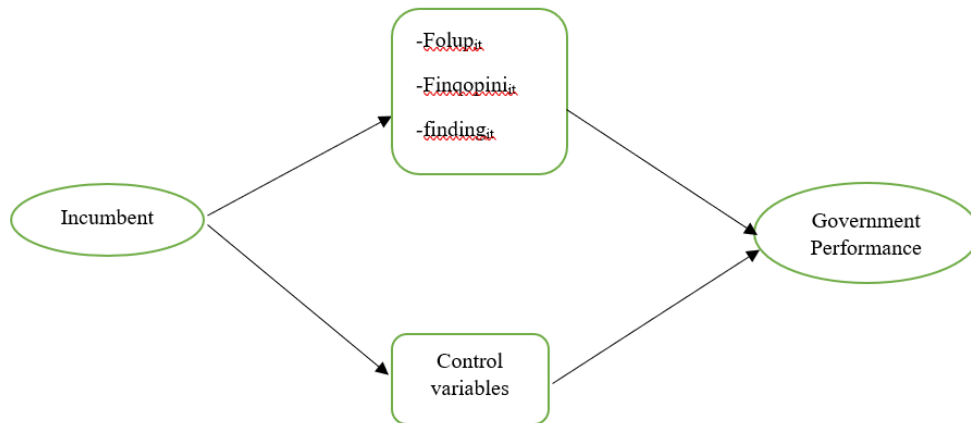


Figure 1. Conceptual Framework

3 Research Methods

3.1 Data

This research was conducted in Indonesia, especially in the simultaneous elections in 2015, 2017, 2018 and 2020. Based on data from the General Election Commission, at the 2015 simultaneous PILKADA in 269 regions, 16.7% of the 1,486 candidates were incumbents. In the 2017 simultaneous PILKADA in 101 regions, the number of incumbents reached 15.5% of the 674 candidates. Whereas in the 2018 simultaneous PILKADA which took place in 171 regions, the percentage of incumbents increased to 19% of the 1,162 candidates for regional heads and deputy regional heads. This continued until the 2020 simultaneous PILKADA in 270 regions, where 25% of the 1,324 candidates for regional heads and deputy regional heads were incumbents. All data in this study were obtained from Indonesian Government agencies. Data related to Audit Opinions, Audit Findings, and Follow-up of audit recommendations, are sourced from the LKPD examination/audit report by the Supreme Audit Agency. In addition, the percentage of incumbent participation is taken from the data processing results of the General Election Commission.

3.2 Empirical Model and Operational Variables

To answer the problem of this study, the empirical model used in this study is as follows:

$$\text{Government Performance}_{it} = \alpha + \text{Map}_{it} + \text{Mun}_{it} + \text{Island}_{it} + \text{AgesSize}_{it} + e \dots \dots \dots (1)$$

The main variables in this study are government performance_{it} and map_{it}. Where government performance is measured by three indicators, namely FINDING, FOLUP and FINQOPINI. The variables used are variables related to the external auditor's audit report. FOLUP_{it} is a follow-up variable to audit recommendations. This variable is measured by calculating the percentage of follow-up audit recommendations that have been implemented by the Local Government in accordance with audit recommendations, divided by the total audit recommendations given by BPK auditors. FINDING_{it} is an audit finding variable, this variable is measured by the number of audit findings disclosed by the auditor in the audit report on LKPD. FINQOPINI_{it} is a local government audit opinion measured categorically, namely "4" WTP, "3" WDP, "2" TW and "1" TMP. Map Variable_{it} Is a variable of re-election of regional heads (incumbents) in Indonesia which is measured using a dummy, namely "1" if there is an incumbent and "0" if not. The control variables in this article are Ages_{it}, Mun_{it}, Island_{it}, And Size_{it}. Mun_{it} Is a variable of Local Government status measured by a dummy variable, where "1" indicates City status and "0" indicates other status. This variable reflects the different social characteristics of communities and types of local government status in Indonesia. Municipalities are usually associated with Provincial capitals that have dense populations and more complete facilities compared to districts. Island_{it} Is a variable of geographical location of the local government measured by a dummy variable, where "1" indicates that the local government is located in Java and "0" for other regions. This variable illustrates cultural differences between local governments in Indonesia. Ages_{it} Is a variable of the age of the local government as measured by the number of years of formation of the local government. Size_{it} is a local government size variable measured by the natural logarithm (Ln) of total local government assets.

To provide a brief overview of the operationalization of the variables and data sources of this study can be seen in the table

Table 1. Variable Operationalization and Data Sources

| Name | Variable Operationalization | Data Source |
|-----------------------|---|-----------------------------|
| FINDING _{it} | One-year Audit Findings refer to the total number of issues identified during the audit of the Local Government Financial Statements within a year. | Supreme Audit Agency (BPK). |
| FOLUP _{it} | Follow-up of Audit Recommendations is measured by the percentage of the number of audit recommendations that have been in accordance with audit recommendations divided by the total number of audit recommendations. | Supreme Audit Agency (BPK). |

| | | |
|-------------------------|---|------------------------------------|
| FINQOPINI _{it} | is a local government audit opinion that is measured categorically namely "4" WTP, "3" WDP, "2" TW and "1" TMP. | Supreme Audit Agency (BPK). |
| MAP _{it} | Indicates the presence of incumbents in the 2015, 2017, 2018 and 2020 elections | General Election Commission (KPU). |
| AGES _{it} | Age of Local Government, measured by the number of years since the formation of the local government. | Ministry of Home Affairs. |
| MUN _{it} | Local Government Status, measured by a dummy of Local Government status, i.e. "1" City Government, "0" other | Ministry of Home Affairs |
| ISLAND _{it} | Geographical location of Local Government, measured by island dummy, i.e. "1" Java Island, "0" other | Ministry of Home Affairs |
| SIZE _{it} | Local Government Size, measured by the natural logarithm (Ln) of total Local Government assets | Supreme Audit Agency (BPK). |

Data source: Processed by Researcher, 2024

4 Research Results

4.1 Descriptive Statistics

A complete descriptive statistical description of the variables in this study can be seen in table 2 below:

Table 2. Statistical Description of Variables

| Description | Obs | Mean | Std. Dev. | Min | Max |
|-------------------------|-----|-------|-----------|-----|-----|
| Folup _{it} | 811 | 75.2 | 16.88 | 0 | 100 |
| Finqopini _{it} | 811 | 3.62 | 0.70 | 0 | 4 |
| Finding _{it} | 811 | 22.14 | 9.84 | 0 | 145 |

| | | | | | |
|--|-----|---------|-----------|--------|----------|
| Map _{it} | 811 | 0.31 | 0.46 | 0 | 1 |
| Mun _{it} | 811 | 0.30 | 0.57 | 0 | 2 |
| Island _{it} | 811 | 0.22 | 0.41 | 0 | 1 |
| Ages _{it} | 811 | 41.25 | 24.03 | 1 | 71 |
| Size _{it} *) | 811 | 4300.67 | 16,993.33 | 291.34 | 464601.7 |
| Number of Observations = | | | | | |
| 811 | | | | | |
| Explanation of variable operationalization | | | | | |
| in table 1 | | | | | |
| *) In billion rupiah | | | | | |

Source: Secondary data, STATA-14.2 output (Processed, 2024)

FOLUP_{it} is an audit recommendation follow-up variable. This variable is measured by calculating the percentage of follow-up audit recommendations that have been implemented by the Local Government in accordance with audit recommendations, divided by the total audit recommendations given by BPK auditors. FINDING_{it} is an audit finding variable, this variable is measured by the number of audit findings disclosed by the auditor in the audit report on LKPD. FINQOPINI_{it} is a local government audit opinion measured categorically, namely "4" WTP, "3" WDP, "2" TW and "1" TMP. Map Variable_{it} Is a variable of re-election of regional heads (incumbents) in Indonesia which is measured using a dummy, namely "1" if there is an incumbent and "0" if not. The control variables in this article are Ages_{it}, Mun_{it}, Island_{it}, And Size_{it}. Mun_{it} Is a variable of Local Government status measured by a dummy variable, where "1" indicates City status and "0" indicates other status. This variable reflects the different social characteristics of communities and types of local government status in Indonesia. Municipalities are usually associated with Provincial capitals that have dense populations and more complete facilities compared to districts. Island_{it} Is a variable of geographical location of the local government measured by a dummy variable, where "1" indicates that the local government is located in Java and "0" for other regions. This variable illustrates cultural differences between local governments in Indonesia. Ages_{it} Is a variable of the age of the local government as measured by the number of years of formation of the local government. Size_{it} is a local government size variable measured by the natural logarithm (Ln) of total local government assets.

Table 2 illustrates the results of descriptive statistics where the folup variable_{it} has a mean of 75.2. This value is relatively large from its maximum value of 100, which means that on average the local governments in Indonesia sampled in this study have done a lot of follow-up on audit recommendations. finqopini_{it} shows an average of 3.62 so it can be interpreted that the level of audit opinion sampled in this study shows an unqualified value (WTP), with a range from 0 to 4, Where when local governments receive an Unqualified Audit Opinion, which is the highest level of audit opinion, incumbent leaders get a positive image in managing their financial performance during their term of office. The variable finding_{it} has a mean of 22.14, the value is still below 50, which means that the average local government sampled in this study is still relatively small in disclosing audit findings.

The Map variable_{it} has a mean of 0.31 so it can be interpreted that the local governments sampled in this study tend to be less likely to re-nominate regional heads (incumbents), , Control variables such as Island_{it} have a low mean value, namely 0.22, with a standard deviation of around 0.41, which reflects a relatively rare occurrence. The variables *AGES MUN_{it, it}*, and *SIZE_{it}* show averages of 41.25, 0.30, and 4300.67, meaning that on average the local governments sampled in this study have been formed for a long time, have the status of district governments, and have large total assets.

Furthermore, the results of the correlation analysis between each variable are presented in Table 3 below

Table 3. Correlation Analysis of Variables

| | Folup _{it} | Finqopini _{it} | Finding _{it} | Map _{it} | Ages _{it} | Mun _{it} | Island _{it} | Lnsizetotal _{it} |
|-------------------------|---------------------|-------------------------|-----------------------|-------------------|--------------------|-------------------|----------------------|---------------------------|
| Folup _{it} | 1.000 | | | | | | | |
| Finqopini _{it} | 0.523*** | 1.000 | | | | | | |
| Finding _{it} | -0.248*** | -0.279*** | 1.000 | | | | | |
| Map _{it} | 0.113*** | 0.080** | -0.022 | 1.000 | | | | |
| Ages _{it} | 0.355*** | 0.238*** | 0.091*** | 0.053 | 1.000 | | | |
| Mun _{it} | 0.072** | 0.168*** | 0.092*** | 0.025 | 0.075** | 1.000 | | |
| Island _{it} | 0.299*** | 0.090** | -0.085** | 0.003 | 0.466*** | 0.018 | 1.000 | |
| Size _{it} | 0.0263*** | 0.243*** | 0.058** | 0.036 | 0.397*** | 0.413*** | 0.339*** | 1.000 |

Number of observations = 811

Explanation of operational variables in table.1

***, **, * = significant P value 1%, 5%, 10%

Source: Secondary data, STATA-14.2 output (Processed, 2024)

In Table 3, the correlation test results show that all variables in this study are correlated with each other except the map variable_{it} to finding_{it}, so it can be said that most of the variables in this study have a significant relationship with each other. This indicates that there is a strong relationship between these variables in the context of the study, the results of this correlation indicate that there is a fairly complex relationship between follow-up on audit recommendations, audit opinions, incumbents, and the age of local governments, these relationships need to be studied further to understand how each variable affects each other in the context of local government financial management performance.

4.2 Hypothesis Testing

Hypothesis testing in this study uses the regression method with STATA-14. The test results can be seen in Table 4

Table 4 Hypothesis Testing Results

| Variables | Expected sign | Folup _{it} | Finqopini _{it} | Finding _{it} |
|----------------------|---------------|---------------------|-------------------------|-----------------------|
| _Cons | | -16.615 | -0.470 | -9.405 |
| | | 0.600 | 0.679 | 0.722 |
| Map _{it} | H : (+) | 4.520*** | 0.114* | -0.505 |
| | | 0.009 | 0.083 | 0.511 |
| Mun _{it} | (+) | 0.180 | 0.124*** | 1.007 |
| | | 0.957 | 0.000 | 0.113 |
| Island _{it} | (+/-) | 6.860*** | -0.089** | -1.628** |
| | | 0.000 | 0.077 | 0.046 |
| Ages _{it} | (+/-) | 0.180*** | 0.005*** | -0.037** |
| | | 0.000 | 0.000 | 0.027 |
| Size _{it} | (+) | 2.745** | 0.130*** | 1.151 |
| | | 0.012 | 0.001 | 0.22 |
| Prob > F | | 0.000 | 0.000 | 0.006 |
| Adj R-Squared | | 0.169 | 0.097 | 0.027 |
| Mean VIF | | 1.34 | 1.34 | 1.34 |

Number of Observations = 811

Explanation of variable operationalization in table 1.

***, ** = Significant *P-value* 1%, 5%

Source: Secondary data, STATA-14.2 output (Processed 2024).

Table 4 shows that the Map variable has a significant influence on the government financial management performance variable. Where the variable indicators that affect the incumbent are folup (follow-up audit recommendations) and finqopini (audit opinion). So it supports the hypothesis stating that the incumbent has an influence on the performance of the government in Indonesia. In general, the test results show that the three indicators that measure government financial management performance respectively show an R-Square of 0.169, 0.097, and 0.020, meaning that this research model can explain 16 percent, 9 percent and 2 percent of the variation

in efforts to improve the performance of Indonesian government financial management with a significant level (F statistical value) of 1 percent and 5 percent. Meanwhile, the variable finding (audit findings) does not have any influence on the incumbent. So this shows that the data used in the data does not have a significant influence on the incumbent. This shows that the data used in this study support H which states that incumbents have a positive effect on government financial performance.

These results also broadly support previous research, particularly by [14] which claims that by implementing audit recommendations, local governments can correct the weaknesses found, which in turn increases public trust and supports the re-election of incumbents in the next election. this is also supported by [14]. [22] that transparent, accountable and efficient government financial management performance by incumbents is expected to increase public trust and the chances of re-election in the next election. So the results of this study mean that, overall, government financial performance tends to be better when the incumbent plays a role. good performance can increase public trust and satisfaction with the incumbent's leadership, which in turn can increase the chances of re-election in the next election, [23] Thus, local governments that can demonstrate superior and efficient performance are likely to be more successful in gaining the electoral support necessary to maintain the incumbent's position.

5 Conclusion

The main objective of this study is to analyze the impact of incumbents on government financial management performance, so this study is expected to improve local government financial management performance by providing clear guidance on the importance of follow-up on audit recommendations and improving audit opinions.

Based on the test results and discussion in this study, it can be concluded that the overall re-election of incumbents has a positive effect on the performance of local government financial management. incumbents who show good financial performance tend to get greater support in the next election. This study has implications for the need to strengthen the regional head election mechanism and pay attention to the quality of incumbent leadership in an effort to improve government financial management performance. The central and local governments must continue to socialize and update information on local government accountability to increase public trust and ensure the re-election of incumbents who have good performance. Therefore, it is expected that incumbents who have good performance can be re-elected, ensuring the continuity of effective and stable leadership, and improving the quality of financial governance in Indonesian regions. This study only uses simultaneous PILKADA data in 2015, 2017, 2018, and 2020 with a total final sample of 811 observations, so it is hoped that further research can expand the observation period and analyze other variables that can affect the optimization of budget function determination.

Acknowledgment

The authors would like to express their sincere gratitude to all those who have helped in the process of writing this article. Our special thanks go to Dr. Muh.Ikbal A. S.E., M.si., Ak. As the supervisor and Dr. Andi Chairil Furqan, SE, M.Sc., Ak as the field supervisor who has provided

valuable guidance and input during this research. Especially to Grandfather, Grandmother, Parents, Sister, Om, Aunt and Siblings or Friends, who always share their love with the author so that they can go through good and bad times. The author's appreciation also goes to Kak Cinda, Dita, Awa, Rara, Rahmi, salsa, ka Fani, Saiful and ka Ikhsan who have provided support both physically and psychologically and are always there in any condition. Finally, the author appreciates the contributions of the research participants who have been willing to take the time and provide valuable information for the success of this study.

References

- [1] Law Number 32 Year 2004".
- [2] S. Litschig *et al.*, "Government Spending and Re-election," 2010.
- [3] G. A. Boyne, O. James, P. John, and N. Petrovsky, "Democracy and government performance: Holding incumbents accountable in English local governments," *Journal of Politics*, vol. 71, no. 4, pp. 1273-1284, Oct. 2009, doi: 10.1017/S0022381609990089.
- [4] D. Sanders, H. D. Clarke, M. C. Stewart, and P. Whiteley, "Does mode matter for modeling political choice? Evidence from the 2005 British Election Study," *Political Analysis*, vol. 15, no. 3, pp. 257-285, Jun. 2007, doi: 10.1093/pan/mpi010.
- [5] M. S. Lewis-Beck and M. Paldam, "Economic voting: an introduction," 2000. [Online]. Available: www.elsevier.com/locate/electstud
- [6] R. C. Hayes, M. Imai, and C. A. Shelton, "Attribution error in economic voting: Evidence from trade shocks," *Econ Inq*, vol. 53, no. 1, pp. 258-275, Jan. 2015, doi: 10.1111/ecin.12116.
- [7] C. R. Berry and W. G. Howell, "Accountability and Local Elections: Rethinking Retrospective Voting," 2007.
- [8] B. Jérôme and V. Jérôme-Speziari, "The 2004 French Regional Elections: Politico-Economic Factors of a Nationalized Local Ballot," *French Politics*, vol. 3, no. 2, pp. 142-163, Aug. 2005, doi: 10.1057/palgrave.fp.8200078.
- [9] B. D. Lewis, H. T. M. Nguyen, and A. Hendrawan, "Political accountability and public service delivery in decentralized Indonesia: Incumbency advantage and the performance of second term mayors," *Eur J Polit Econ*, vol. 64, Sep. 2020, doi: 10.1016/j.ejpoleco.2020.101910.
- [10] G. B. Johnson and S.-R. Ryu, "Campaign Promises, Economic Performance, and Electoral Accountability in Latin America."
- [11] C. Ferraz and F. Finan, "EXPOSING CORRUPT POLITICIANS: THE EFFECTS OF BRAZIL'S PUBLICLY RELEASED AUDITS ON ELECTORAL OUTCOMES*." [Online]. Available: <http://qje.oxfordjournals.org/>
- [12] M. Elinder, "Local economies and general elections: The influence of municipal and regional economic conditions on voting in Sweden 1985-2002," *Eur J Polit Econ*, vol. 26, no. 2, pp. 279-292, Jun. 2010, doi: 10.1016/j.ejpoleco.2010.01.003.
- [13] O. James and P. John, "Public management at the ballot box: Performance information and electoral support for incumbent English local governments," *Journal of Public Administration Research and Theory*, vol. 17, no. 4, pp. 567-580, Oct. 2007, doi: 10.1093/jopart/mul020.

- [14] A. C. Furqan, R. Wardhani, D. Martani, and D. Setyaningrum, "Financial reporting, public services and local executives' re-electability in Indonesia," *Cogent Business and Management*, vol. 8, no. 1, 2021, doi: 10.1080/23311975.2021.1939229.
- [15] G. Giroux, "Political Interests and Governmental Accounting Disclosure."
- [16] S. B. Kristanto *et al.*, "the effect of government accounting reports on official success: a study on Indonesian regional elections pjaee, 17 (4) (2020) the effect of government accounting reports on the success of officials: a study on Indonesian regional elections." [Online]. Available: www.onlinedoctranslator.com
- [17] C. J. Anderson, "Economic voting and political context: a comparative perspective," 2000. [Online]. Available: www.elsevier.com/locate/electstud
- [18] R. M. Stein, "Economic Voting for Governor and U. S. Senator: The Electoral Consequences of Federalism," 1990. [Online]. Available: <http://www.jstor.org> URL: <http://www.jstor.org/stable/2131418>
- [19] D. Setyaningrum, "The Direct and mediating effects of an auditor's quality and the legislative's oversight on the follow-up of audit recommendation and audit opinion." [Online]. Available: <https://www.researchgate.net/publication/321920260>
- [20] M. I. Abdullah, A. C. Furqan, N. Y. Yamin, and F. E. Oktora, "Incentive function of audit opinion for the increase of regional operational expenditure and own-source revenues through sensitivity analysis in Indonesia," *Research in World Economy*, vol. 11, no. 1, pp. 20-27, 2020, doi: 10.5430/rwe.v11n1p20.
- [21] M. A. Jorge de Jesus and J. S. B. Eirado, "Relevance of accounting information to public sector accountability: A study of Brazilian federal public universities," *Tékhné*, vol. 10, no. 2, pp. 87-98, Jul. 2012, doi: 10.1016/j.tekhne.2012.10.001.
- [22] G. Pagalung and R. Ayu Damayanti, "Effect of the Contents of Information on the Accountability of the Implementation of the Regional Revenue and Expenditure Budget Against the Re-Election of Incumbents," 2019. [Online]. Available: <https://www.kpu.go.id/>
- [23] M. T. Balaguer-Coll, M. I. Brun-Martos, A. Forte, and E. Tortosa-Ausina, "Local governments' re-election and its determinants: New evidence based on a Bayesian approach," *Eur J Polit Econ*, vol. 39, pp. 94-108, Sep. 2015, doi: 10.1016/j.ejpoleco.2015.04.004.