

The Application of Risk Management as A Predictor of Performance Planning Quality at the Ministry of Home Affairs

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Abstract

This research aims to analyze the implementation of risk management as a predictor of performance planning quality at the Ministry of Home Affairs. The study is motivated by the low Risk Management Index (RMI) score within the Ministry, which indicates that risk management implementation has not yet run effectively and has not been consistently integrated into organizational management processes. The paradox between the low Risk Management Index (RMI) and the relatively high performance planning score at the Ministry of Home Affairs reveals a gap between the normative condition that requires the integration of risk management into performance planning and the empirical reality observed in the field, a condition worthy of further examination. This research employs a quantitative explanatory approach, with purposive sampling used to select 66 Civil Servants (Aparatur Sipil Negara/ASN) who are directly involved in performance planning and/or risk management processes within the Ministry of Home Affairs. The findings indicate that risk management implementation at the Ministry of Home Affairs has not yet been fully integrated into organizational management processes. On the other hand, the quality of performance planning is perceived to be relatively good based on the perceptions of civil servants. The study reveals a paradox between the low Risk Management Index (RMI) score and the high achievement of the Government Agency Performance Accountability System (AKIP).

INTRODUCTION

Good governance requires measurable and publicly accountable performance accountability (Mardiasmo, 2018). Within SAKIP, performance planning constitutes the upstream stage that determines the quality of the entire performance management cycle, from implementation, measurement, and reporting to evaluation (Mahmudi, 2019). High-quality performance planning is reflected in the clarity of goals and objectives, the relevance of key performance indicators (KPIs), the realism of targets, and the alignment between objectives, targets, programs, and activities (Bastian, 2010; Mahmudi, 2019), and therefore becomes an important factor determining the effectiveness of goal achievement in public sector organizations.

In practice, every government institution faces uncertainties and risks that may originate from planning that is not data-driven, uncoordinated program implementation, inefficient budget management, operational aspects, and external environmental factors, all of which have the potential to hinder the achievement of established objectives. Risk management therefore becomes an instrument that cannot be separated from the performance planning process (COSO ERM, 2017), as effectively implemented risk management generates risk information that can

be used as a basis for setting strategies, program priorities, and more realistic performance targets (ISO 31000, 2018). In the context of governance in Indonesia, risk management is an integral part of SPIP as regulated under Government Regulation Number 60 of 2008, whose risk assessment element emphasizes identifying and analyzing risks that may hinder organizational objectives, such that, normatively, risk management implementation should form the foundation for performance planning (Badan Pengawasan Keuangan dan Pembangunan, 2021), a direction reinforced by Bappenas and KemenPANRB national policies that increasingly emphasize risk-based planning.

The phenomenon at the Ministry of Home Affairs presents an empirical condition worthy of scientific examination. Based on the BPKP evaluation in the Evaluation Report on the Maturity Assessment of Integrated SPIP Implementation in 2025 (No. PE.09.03/LHP-21/D4/04/2025), the Risk Management Index (RMI) score stood at 2.866, classified as repeatable, indicating that risk management implementation has not been maximized or consistently integrated, reflected in the uneven preparation of risk registers, identification and analysis processes still requiring improvement, and as yet ineffective mitigation. On the other hand, the KemenPANRB 2025 AKIP Evaluation Report (No. B/314/AA.05/2025) shows that the Ministry obtained a score of 78.99 with a "BB" (very good) rating, with the performance planning component increasing from 25.61 in 2024 to 26.44 in 2025. This creates an empirical paradox: risk management implementation remains repeatable, yet performance planning quality has improved and achieved a very good rating, raising the question of whether risk management implementation is truly a predictor of performance planning quality, or whether performance planning has been formulated without genuinely being informed by risk information.

The phenomenon occurring within the Ministry of Home Affairs presents an empirical condition worthy of scientific examination. Based on the evaluation results of the Finance and Development Supervisory Agency (Badan Pengawasan Keuangan dan Pembangunan/BPKP) in the Evaluation Report on the Maturity Assessment of Integrated SPIP Implementation in 2025 at the Ministry of Home Affairs (No. PE.09.03/LHP-21/D4/04/2025), the Risk Management Index (RMI) score stood at 2.866, classified in the repeatable category. This condition indicates that risk management implementation at the Ministry of Home Affairs has not yet been maximized and has not been consistently integrated. Such weaknesses are reflected, among other things, in the uneven preparation of risk registers across work units, risk identification and analysis processes that still require improvement, and the as yet ineffective implementation of risk mitigation (Ashby, 2025; Hubbard, 2020).

On the other hand, the performance accountability evaluation result by the Ministry of Administrative and Bureaucratic Reform (KemenPANRB) in the 2025 AKIP Evaluation Report (No. B/314/AA.05/2025) shows that the Ministry of Home Affairs obtained a score of 78.99 with a "BB" (very good) rating. Furthermore, the performance planning component score increased from 25.61 in 2024 to 26.44 in 2025. This condition creates an empirical paradox: on one hand, risk management implementation remains in the repeatable category, while on the other hand, performance planning quality has actually improved and achieved a very good rating. This paradox raises a fundamental question: is risk management implementation truly a predictor of performance planning quality, or has performance planning been formulated without genuinely being informed by risk information?

Previous studies have extensively demonstrated that risk management is associated with improved performance of government institutions. Indrijantoro and Irwansyah (2023) showed that risk management implementation supports improved government performance accountability through more systematic management of program and activity risks; Islami et al. (2025) demonstrated that risk management and SPIP have a positive and significant effect on government financial performance; Yudiyanto and Ningsih (2023) showed that risk management implementation improves SAKIP scores; and Naibaho et al. (2025) found that risk management is significantly associated with improved organizational performance, consistent with Wulandari et al. (2024) and Yudanto and Pesudo (2020), who showed that SPIP maturity and APIP capability contribute to SAKIP implementation effectiveness, and Cavalluzzo and Ittner (2004), who argued that performance planning and measurement quality constitutes a valid and measurable construct in public sector organizations. However, most of these studies position performance or performance accountability as the dependent variable in the form of a final output, while studies that specifically and quantitatively examine risk management as a predictor of performance planning quality—the upstream stage of the SAKIP cycle, particularly in central-level ministries—remain very limited, confirming a research gap that needs to be addressed empirically.

Based on the above description, a gap exists between the normative condition that requires the integration of risk management into performance planning and the empirical reality observed in the field, and the paradox between the low RMI score and the relatively good performance planning score at the Ministry of Home Affairs presents a problem worthy of quantitative investigation. This study therefore aims to empirically test whether risk management implementation is a significant predictor of performance planning quality, and the extent to which it can explain variation in performance planning quality, within the Ministry of Home Affairs. Specifically, this study aims to: (1) describe the level of risk management implementation within the Ministry based on ASN perceptions; (2) describe the quality of performance planning within the Ministry based on ASN perceptions; and (3) empirically analyze risk management implementation as a predictor of performance planning quality through a quantitative explanatory approach. This study is expected to enrich the literature in public sector accounting regarding the role of risk management as part of SPIP in supporting performance planning quality within the SAKIP cycle, while serving as an evaluation basis for risk management units and performance planning teams to strengthen the integration between risk management documents and performance planning documents.

METHOD

This research employs a quantitative approach with an explanatory research design, aimed at explaining the ability of a predictor variable to explain and predict a dependent variable through hypothesis testing formulated based on a theoretical framework (Sekaran & Bougie, 2016), chosen because it allows numerical measurement and statistical hypothesis testing that can be generalized to a broader population (Creswell, 2014). The statistical relationship tested is the ability of risk management implementation (X) to explain and predict performance planning quality (Y) at the Ministry of Home Affairs.

The primary data collection method is a survey using a structured questionnaire with a five-point Likert scale measuring respondents' perceptions of the two research constructs. In

addition, limited semi-structured interviews with key informants provided supporting contextual data to enrich the interpretation of the quantitative results, without being used as a basis for hypothesis testing.

This study is cross-sectional, with data collected at a single point in time to describe the actual condition of risk management implementation and performance planning quality during the 2025 research period, an approach suitable for testing relationships between variables under actual organizational conditions with adequate efficiency in time and resources (Hair et al., 2019). The unit of analysis is the individual, namely ASN involved in performance planning and/or risk management within the Ministry of Home Affairs.

Population, Sampling Technique, and Sample Size

The population in this study consists of ASN within the Ministry of Home Affairs who are directly involved in the preparation of performance planning and/or the implementation of risk management, including ASN working in units with planning- and risk-management-related functions at the Secretariat General and other Echelon I work units. This population was selected based on the consideration that respondents possess direct knowledge, experience, and involvement in the two research constructs, ensuring valid and relevant data.

This study employed purposive sampling, a technique based on specific criteria established by the researcher in accordance with the research objectives (Sekaran & Bougie, 2016), selected because not all ASN within the Ministry have direct involvement in performance planning and risk management. The criteria established for respondents were: (1) active involvement in preparing performance planning documents (Renstra, Renja, Performance Agreement, or other SAKIP-related documents); (2) involvement in risk management implementation, including as risk owner, risk management team member, internal control coordinator, or party involved in preparing/monitoring the risk register; and (3) willingness to participate voluntarily and complete the questionnaire fully, honestly, and objectively.

The sample size in this study was determined based on the population size and the requirements of the statistical analysis used, namely simple linear regression analysis. The research population consists of 74 ASN involved in risk management as well as program and budget planning within the Ministry of Home Affairs. The sample size was determined using the Slovin formula with a margin of error of 5%, expressed as $n = N / (1 + Ne^2)$, where n is the sample size, N is the population size, and e is the margin of error. The calculation yields $n = 74 / (1 + 74(0.05)^2) = 62.4$, rounded up to 63 respondents. This figure satisfies the minimum requirement for simple linear regression analysis as recommended by Hair et al. (2019), who state that regression analysis requires an adequate number of observations for statistical analysis to be conducted optimally. The final sample used in the analysis consists of all respondents who completed the questionnaire fully and met all of the purposive sampling criteria established. In total, 66 valid responses were obtained and used in the analysis.

Data Collection Technique

Data collection is a crucial step in quantitative research because it determines the quality, validity, and reliability of the data obtained. This study uses two types of data, namely primary

and secondary data, which complement one another to provide a comprehensive picture of the issue under investigation.

The primary instrument of this study is a closed-ended questionnaire developed based on the operational indicators of each research variable. The questionnaire consists of two parts: (1) 16 statements regarding risk management implementation (Variable X), and (2) 18 statements regarding performance planning quality (Variable Y). All statement items use a five-level Likert scale with response alternatives as presented in Table 1.

Table 1. Research Instrument Response Scale

Response	Score
Strongly Disagree	1
Disagree	2
Neutral	3
Agree	4
Strongly Agree	5

Source: processed by the authors, 2026

The Likert scale was chosen because it has an adequate capacity to measure respondents' perceptions, attitudes, and assessments in a structured manner that can be processed statistically (Likert, 1932; Creswell & Creswell, 2018; Sugiyono, 2022). Questionnaire distribution was conducted online via Google Form and/or offline through direct visits to respondents' work units, depending on respondent accessibility. Prior to completing the questionnaire, respondents were provided with a brief information sheet regarding the research objectives, confidentiality of responses, and technical instructions for completing the questionnaire.

In addition to the questionnaire, this study employed limited semi-structured interviews with key informants who have a direct role in performance planning and/or risk management (such as planning officials, risk management administrators, or internal control units), conducted after questionnaire data collection to obtain a contextual picture of risk management integration practices, clarify the questionnaire findings, and identify obstacles, challenges, and best practices in implementing risk-based planning within the Ministry. Interview results were recorded with the informants' consent, transcribed, and used only as supporting material in the discussion section, not as primary data in the statistical analysis.

Secondary data were obtained from various official documents and relevant literature, including: relevant laws and regulations such as Government Regulation Number 60 of 2008 on SPIP; the BPKP Evaluation Report on the Maturity Assessment of Integrated SPIP Implementation in 2025 (No. PE.09.03/LHP-21/D4/04/2025); the KemenPANRB 2025 AKIP Evaluation Report (No. B/314/AA.05/2025); the Ministry's risk management documents, including the risk register and risk monitoring reports; and textbooks and national/international journals supporting the theoretical foundation, hypothesis development, and discussion.

Operationalization of Variables and Instrument

Operationalization of variables was conducted to translate theoretical concepts into empirically measurable indicators (Sekaran & Bougie, 2016). This study operationalizes two main variables, namely Risk Management (X) as the predictor (independent) variable and Performance Planning Quality (Y) as the dependent variable. The research instrument is a closed-ended questionnaire using a five-point Likert scale (1–5).

Risk management in this study is defined as the level of implementation of the risk management process within a work unit, encompassing a series of systematic activities ranging from objective setting, risk identification, analysis and evaluation, response/mitigation, implementation of mitigation, monitoring and updating, to the utilization of risk information as a basis for performance planning decision-making, referring to the SPIP framework (COSO ERM, 2017; ISO 31000, 2018; PP No. 60/2008, 2008). The measurement of variable X consists of 8 dimensions with 16 statement items, as presented in Table 2.

Table 2. Risk Management Dimension (Variable X)

Dimension	Indicator	Scale
Objective Setting	Performance objectives and targets are established prior to risk identification	Likert 1–5
Risk Identification	Risks that may hinder the achievement of performance targets are identified	Likert 1–5
Risk Analysis & Evaluation	Risks are analyzed based on likelihood and impact	Likert 1–5
Risk Response/Mitigation	Mitigation plans are available for major risks	Likert 1–5
Mitigation Implementation	Mitigation plans are implemented in work unit activities	Likert 1–5
Risk Monitoring	Risks are monitored and evaluated periodically	Likert 1–5
Risk Updating	The risk register is updated when conditions change	Likert 1–5
Utilization of Risk Information	Risk information is used in performance planning decisions	Likert 1–5

Source: processed by the authors, 2026 (based on SPIP/PP No. 60/2008)

Performance planning quality is defined as the level of quality of performance planning prepared by a work unit, measured based on the internal dimensions of performance planning within the SAKIP framework, encompassing clarity of objectives and targets, quality and measurability of KPIs, realism of targets, document alignment, program/activity linkage, integration of risk information into planning (risk-informed planning), and continuous improvement, referring to SAKIP guidelines (Bastian, 2010; BPKP, 2021; KemenPANRB, 2021; Mahmudi, 2019). The SPIP risk assessment element is used only as supporting context to operationalize the risk-informed planning dimension, without making SPIP itself a construct of variable Y. The measurement of variable Y consists of 9 dimensions with 18 statement items, as presented in Table 3.

Table 3. Performance Planning Quality Dimension (Variable Y)

Dimension	Indicator	Scale
Clarity of Objectives & Targets	Performance objectives and targets are formulated clearly and are easy to understand	Likert 1–5
KPI Relevance	KPIs are relevant to the work unit's objectives	Likert 1–5
KPI Measurability	KPIs can be measured quantitatively	Likert 1–5
Target Realism	Performance targets are set realistically based on data	Likert 1–5
Document Alignment	Renstra, Renja, and Performance Agreement are aligned	Likert 1–5
Program/Activity Linkage	Programs/activities support the achievement of targets	Likert 1–5
Risk Integration in Targets (risk-informed)	Performance targets take major risks into account	Likert 1–5
Risk Integration in Programs (risk-informed)	Programs/activities take risk analysis results into account	Likert 1–5

Continuous Improvement	Performance planning is evaluated and refined periodically	Likert 1–5
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Source: processed by the authors, 2026 (based on Permenpan No. 88/2021, BPKP 2021, Mahmudi 2019, Bastian 2010)

Data Processing Technique

Data processing was carried out through several stages: editing, to check completeness and consistency of respondents' answers (incomplete questionnaires with missing data exceeding 10% or careless responses were excluded); coding, assigning a numerical code to each response (1 = Strongly Disagree to 5 = Strongly Agree); tabulation into a spreadsheet for descriptive statistical calculations with re-checking for data entry errors; and scoring, computing each variable's score as the mean of all its indicator items, used as the variable value in the simple linear regression analysis.

Hypothesis Testing Technique

Prior to hypothesis testing, a series of data quality and classical assumption tests were conducted to ensure the validity, reliability, and feasibility of the regression model. Descriptive statistical analysis presents the mean, minimum, maximum, and standard deviation, with mean scores interpreted using the following intervals of the five-point Likert scale: 1.00–1.80 = very low; 1.81–2.60 = low; 2.61–3.40 = moderate; 3.41–4.20 = high; and 4.21–5.00 = very high, alongside the frequency distribution and percentage of responses per item.

Instrument quality testing comprised validity and reliability tests. The validity test used the Pearson item-total correlation (CITC), with an item declared valid if the calculated r-value > the table r-value at $\alpha = 0.05$, or $CITC \geq 0.30$ (Kuncoro, 2009), tested separately for variable X (16 items) and variable Y (18 items). The reliability test used Cronbach's Alpha, with an instrument declared reliable if Cronbach's Alpha ≥ 0.70 (Hair et al., 2019), using the classification: < 0.60 = not reliable; 0.60–0.69 = moderately reliable; 0.70–0.89 = reliable; ≥ 0.90 = highly reliable.

Prior to regression analysis, classical assumption tests were conducted to ensure BLUE estimates (Gauss-Markov theorem; Gujarati & Porter, 2012). The normality test used Kolmogorov-Smirnov, supported by the Normal P-P Plot, with residuals normal if Asymp. Sig. (2-tailed) > 0.05 (Santoso, 2012). The heteroscedasticity test used the Glejser test, with no heteroscedasticity if the significance of variable X > 0.05. The linearity test used the Test for Linearity in SPSS, with X and Y linear if the Deviation from Linearity significance > 0.05.

The main analysis is simple linear regression: $Y = \alpha + \beta X + \epsilon$, where Y is Performance Planning Quality, X is Risk Management, α is the constant, β is the regression coefficient, and ϵ is the error term, conducted using SPSS with the Enter method. If $b > 0$, an increase in X is followed by an increase in Y; if $b < 0$, the relationship is negative.

Hypothesis testing used the t-test to determine significance, with the decision criteria: if $t\text{-calculated} < t\text{-table}$ or $p \geq \alpha = 0.05$, H_0 is accepted (risk management is not a significant predictor); if $t\text{-calculated} > t\text{-table}$ and $p < 0.05$, H_1 is accepted (risk management is a positive and significant predictor). The coefficient of determination (R^2) measures the proportion of variation in Y explained by X, interpreted using Cohen's (1988) classification: $R^2 = 0.01\text{--}0.08$

(small), 0.09–0.24 (moderate), ≥ 0.25 (large), with Adjusted R^2 presented as a more conservative complement.

RESULTS AND DISCUSSIONS

Description of Research Subjects

The subjects of this study are civil servants (ASN) within the Ministry of Home Affairs of the Republic of Indonesia who are directly involved in the preparation of performance planning and/or the implementation of risk management. Data collection was conducted through a structured questionnaire distributed to 66 respondents who met all of the purposive sampling criteria established. The distribution of respondents by work unit is presented in Table 4.

Table 4. Distribution of Respondents by Work Unit

No.	Work Unit	Frequency	Percentage
1	Secretariat General	41	62.1%
2	Directorate General of Regional Administration	4	6.1%
3	Directorate General of Population and Civil Registration	3	4.5%
4	Directorate General of Village Governance	3	4.5%
5	Human Resources Development Agency (BPSDM)	3	4.5%
6	Domestic Policy Strategy Agency (BSKDN)	3	4.5%
7	Directorate General of Politics and General Government	2	3.0%
8	Directorate General of Regional Autonomy	2	3.0%
9	Directorate General of Regional Development	2	3.0%
10	Directorate General of Regional Finance	2	3.0%
11	Inspectorate General	1	1.5%
	Total	66	100%

Source: primary data, processed 2026

Based on Table 4, the majority of respondents came from the Secretariat General of the Ministry of Home Affairs (41 respondents, 62.1%). The high proportion of respondents from the Secretariat General can be understood given that this unit holds the coordinating function for performance planning and internal control systems across all work units within the Ministry, as regulated under Permendagri Number 9 of 2025. The remaining respondents were distributed across 10 other technical work units, reflecting a representative cross-unit perspective in assessing risk management implementation and performance planning quality within the Ministry.

The distribution of respondents based on tenure in their current work unit is presented in Table 5.

Table 5. Distribution of Respondents by Tenure

No.	Tenure in Current Unit	Frequency	Percentage
1	< 1 Year	6	9.1%
2	1–3 Years	18	27.3%
3	> 3 Years	42	63.6%
	Total	66	100%

Source: primary data, processed 2026

Based on Table 5, the majority of respondents (63.6%) have a tenure of more than 3 years in their current work unit, followed by respondents with 1–3 years of tenure (27.3%) and those with less than 1 year of tenure (9.1%). The dominance of experienced respondents with more than 3 years of tenure indicates that respondents possess a fairly deep understanding of the mechanisms of performance planning and risk management implementation in their respective work units, such that the responses given can be assumed to reflect the actual organizational conditions in a valid and trustworthy manner (Sekaran & Bougie, 2016).

The distribution of respondents based on their level of involvement in performance planning and risk management is presented in Table 6.

Table 6. Distribution of Respondents by Involvement in Performance Planning and Risk Management

No.	Category	Performance Planning	%	Risk Management	%
1	Directly Involved	66	100%	66	100%
2	Partially Involved	0	0%	0	0%
3	Not Involved	0	0%	0	0%
	Total	66	100%	66	100%

Source: primary data, processed 2026

Based on Table 6, all 66 respondents (100%) stated that they were directly involved in both the performance planning process and the implementation of risk management in their respective work units. This profile confirms that all respondents possess adequate relevance and competence to assess both research constructs, ensuring that the data obtained can be relied upon for statistical analysis purposes.

Description of Research Object

The Ministry of Home Affairs (Kemendagri) of the Republic of Indonesia is a ministry that administers domestic governance affairs to assist the President in administering state governance, as mandated by Presidential Regulation Number 149 of 2024 concerning the Ministry of Home Affairs. Based on Ministerial Regulation (Permendagri) Number 9 of 2025 on the Organization and Working Procedures of the Ministry of Home Affairs, the institution operates under and is directly responsible to the President, and is led by a Minister who may be assisted by a Deputy Minister in carrying out their duties. The Ministry of Home Affairs has the principal task of administering domestic governance affairs encompassing the formulation, determination, and implementation of policies in the fields of politics and general government, regional autonomy, regional administration, village governance, regional governance and development, regional finance, and population and civil registration. Based on Permendagri Number 9 of 2025 Article 7, the organizational structure of the Ministry of Home Affairs consists of the Secretariat General, eight Directorates General (Politics and General Government; Regional Administration; Regional Autonomy; Regional Development; Village Governance; Regional Finance; Population and Civil Registration), the Inspectorate General, the Domestic Policy Strategy Agency (BSKDN), and the Human Resources Development Agency (BPSDM).

In terms of risk management implementation, based on the BPKP evaluation results in the Evaluation Report on the Maturity Assessment of Integrated SPIP Implementation in 2025 at the Ministry of Home Affairs (No. PE.09.03/LHP-21/D4/04/2025), the Risk Management Index (RMI) of the Ministry of Home Affairs stood at 2.866, classified in the repeatable category. This condition indicates that risk management implementation at the Ministry of Home Affairs has not yet been optimal and has not been consistently integrated into the organizational management process, particularly in the performance planning process. On the other hand, in terms of performance planning quality, based on the KemenPANRB evaluation results in the 2025 AKIP Evaluation Report (No. B/314/AA.05/2025), the performance planning component score of the Ministry of Home Affairs reached 26.44 (up from 25.61 in 2024), with an overall AKIP score of 78.99, rated “BB” (Very Good). This empirical condition represents the paradox at the center of this study: a low RMI score on one hand, but good performance planning quality on the other, making it worthy of quantitative investigation.

Descriptive Statistical Analysis

Table 7. Descriptive Statistics of Research Variables

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Risk Management (X)	66	33	80	63.56	11.300
Performance Planning Quality (Y)	66	45	90	71.82	11.339

Source: SPSS output, processed by the authors, 2026

Descriptive statistics for each dimension of the Risk Management variable (X), based on the responses of 66 respondents, are presented in Table 8. Each dimension score is the sum of two statement items with a range of 2–10, and the per-item average is also presented to facilitate interpretation.

Table 8. Descriptive Statistics of Variable X — Risk Management

No.	Dimension	Min	Max	Mean	Std. Dev.	Mean/item
1	Objective Setting	3	10	8.21	1.678	4.11
2	Risk Identification	3	10	8.00	1.692	4.00
3	Risk Analysis & Evaluation	3	10	8.30	1.478	4.15
4	Risk Response/Mitigation	3	10	8.17	1.525	4.09
5	Mitigation Implementation	3	10	7.52	1.907	3.76
6	Risk Monitoring	3	10	7.97	1.709	3.99
7	Risk Updating	3	10	7.53	1.955	3.77
8	Utilization of Risk Information	5	10	7.86	1.498	3.93
	Total Variable X	33	80	63.56	11.300	3.97

Source: SPSS output, processed by the authors, 2026

Based on Table 8, the total mean score for variable X is 63.56 out of a maximum of 80, with a per-item mean of 3.97, falling into the high category (3.41–4.20). The highest-scoring dimensions are Risk Analysis & Evaluation (4.15 per item), Objective Setting (4.11), and Risk Response/Mitigation (4.09), while the lowest are Mitigation Implementation (3.76) and Risk Updating (3.77), indicating that mitigation plans have not been fully executed and the risk

register has not been updated routinely, consistent with the RMI = 2.866 (repeatable category) reported by BPKP (2025).

Descriptive statistics for each dimension of the Performance Planning Quality variable (Y) are presented in Table 9.

Table 9. Descriptive Statistics of Variable Y — Performance Planning Quality

No.	Dimension	Min	Max	Mean	Std. Dev.	Mean/item
1	Clarity of Objectives & Targets	4	10	7.74	1.639	3.87
2	KPI Relevance	4	10	8.05	1.640	4.03
3	KPI Measurability	4	10	8.03	1.488	4.02
4	Target Realism	3	10	7.92	1.648	3.96
5	Document Alignment	4	10	8.23	1.368	4.12
6	Program/Activity Linkage	5	10	8.08	1.244	4.04
7	Risk Integration in Targets (★)	4	10	7.85	1.501	3.93
8	Risk Integration in Programs (★)	5	10	7.88	1.409	3.94
9	Continuous Improvement	3	10	8.05	1.513	4.03
Total Variable Y		45	90	71.82	11.339	3.99

Source: SPSS output, processed by the authors, 2026. ★ indicates risk-informed planning dimensions.

Based on Table 9, the total mean score for variable Y is 71.82 out of a maximum of 90, with a per-item mean of 3.99, falling into the high category, consistent with the KemenPANRB (2025) performance planning component score of 26.44 (“BB”, Very Good). The highest-scoring dimensions are Document Alignment (4.12), Program/Activity Linkage (4.04), and KPI Relevance (4.03), indicating that Renstra, Renja, and Performance Agreement documents are reasonably consistent and linked to established targets, consistent with positive AKIP evaluator assessments (KemenPANRB, 2025).

The most important finding is the relatively low score for the two risk-informed planning dimensions (★): Risk Integration in Targets (3.93) and Risk Integration in Programs/Activities (3.94), the second- and third-lowest dimensions overall, consistently lower than formal/procedural dimensions such as document alignment. This provides an empirical explanation for the paradox identified in the introduction: although overall planning quality is rated good, integration of risk information remains a weak point, consistent with the repeatable RMI and indicating that risk-based planning has not yet operated optimally.

Instrument Quality Test Results

Validity testing was conducted to determine the extent to which each statement item in the questionnaire is able to measure the intended construct, using the Pearson item-total correlation, with the criterion that an item is valid if the calculated r-value > the table r-value. With a sample size of $n = 66$ and $df = 64$ at a significance level of $\alpha = 0.05$ (two-tailed), the table r-value obtained is 0.242. Items are declared valid if the calculated r-value > 0.242.

The validity test results for the Risk Management variable (X), consisting of 16 statement items, show that all 16 items have calculated r-values greater than 0.242 and are therefore declared valid. The highest calculated r-value ($r = 0.898$) was obtained for the item measuring

the risk updating dimension, while the lowest calculated r-value ($r = 0.310$) was obtained for a reverse-scored negative item regarding the utilization of risk information. Although the lowest value is close to the threshold, it still exceeds the table r-value, so the variable X instrument is declared valid overall.

The validity test results for the Performance Planning Quality variable (Y), consisting of 18 statement items, show that all 18 items have calculated r-values greater than 0.242 and are therefore declared valid. The highest calculated r-value ($r = 0.856$) was obtained for the item measuring KPI measurability, and the lowest ($r = 0.444$) was obtained for a reverse-scored negative item regarding risk integration in programs. Thus, the variable Y instrument is entirely declared valid and suitable for further analysis.

Reliability testing was conducted using Cronbach's Alpha, with an instrument declared reliable if the Cronbach's Alpha value ≥ 0.70 (Nunnally, 1978, as cited in Hair et al., 2019). The results are presented in Table 10.

Table 10. Reliability Test Results

Variable	Cronbach's Alpha	Remarks
Risk Management (X)	0.949	Reliable (Excellent)
Performance Planning Quality (Y)	0.954	Reliable (Excellent)

Source: SPSS output, processed by the authors, 2026

Based on Table 10, the Cronbach's Alpha value for the Risk Management variable (X) is 0.949 and for the Performance Planning Quality variable (Y) is 0.954. Both values far exceed the minimum threshold of 0.70 and fall into the excellent reliability category (Cronbach's Alpha ≥ 0.90). The research instrument is therefore declared reliable and consistent in measuring the intended constructs.

Classical Assumption Test Results

The normality test was conducted to determine whether the regression residual data are normally distributed, using the Kolmogorov-Smirnov test with $\alpha = 0.05$. If the Asymp. Sig. (2-tailed) value > 0.05 , the residual data are declared normally distributed. The results are presented in Table 11.

Table 11. Normality Test Results (Kolmogorov-Smirnov)

Description	Value
N	66
Mean Residual	0.0000
Std. Deviation Residual	5.5145
Kolmogorov-Smirnov Statistic	0.1193
Asymp. Sig. (2-tailed)	0.281
Conclusion	Normally Distributed

Source: SPSS output, processed by the authors, 2026

Based on Table 11, the Kolmogorov-Smirnov statistic is 0.1193 with an Asymp. Sig. (2-tailed) value of $0.281 > 0.05$. It can therefore be concluded that the regression residual data are normally distributed, satisfying the normality assumption for simple linear regression analysis. This conclusion is further supported by visual inspection of the Normal P-P Plot, in which the residual data points cluster closely along the diagonal line from the lower left to the upper right

without notable deviation, indicating that the residual distribution approximates a normal distribution and that the regression model is suitable for hypothesis testing.

The heteroscedasticity test was conducted using the Glejser test to ensure that the residual variance is homogeneous across different levels of the predictor variable, with the criterion that if the significance value of variable $X > 0.05$, heteroscedasticity does not occur. The results are presented in Table 12.

Table 12. Heteroscedasticity Test Results (Glejser Test)

Model	B	Std. Error	Beta	t	Sig.
(Constant)	7.938	2.611	—	3.041	0.003
Risk Management (X)	-0.061	0.040	-0.186	-1.517	0.134

Source: SPSS output, processed by the authors, 2026

Based on Table 12, the significance value of the Risk Management variable (X) in the Glejser test is $0.134 > 0.05$. It can therefore be concluded that heteroscedasticity does not occur in the regression model, meaning that the residual variance is homogeneous across all values of the predictor variable, satisfying the homoscedasticity assumption.

The linearity test was conducted using the Test for Linearity in SPSS, with the criterion that if the significance value on the Deviation from Linearity row > 0.05 , the relationship between X and Y is linear. The results are presented in Table 13.

Table 13. Linearity Test Results (ANOVA Table)

Source of Variation	Sum of Squares	df	Mean Square	F	Sig.
Between Groups (Combined)	5807.758	30	193.592	9.935	0.000
Linearity	4817.876	1	4817.876	247.252	0.000
Deviation from Linearity	989.881	29	34.134	1.752	0.057
Within Groups	682.000	35	19.486	—	—
Total	6489.758	65	—	—	—

Source: SPSS output, processed by the authors, 2026

Based on Table 13, the significance value on the Linearity row is 0.000, indicating a very strong linear relationship between X and Y. Meanwhile, the significance value on the Deviation from Linearity row is $0.057 > 0.05$, indicating no significant deviation from a linear relationship. The linearity assumption is therefore satisfied, and simple linear regression analysis is appropriate.

Simple Linear Regression Analysis Results

Simple linear regression analysis was conducted to test the ability of risk management implementation (X) as a predictor in explaining and predicting performance planning quality (Y). The SPSS output is presented in Table 14.

Table 14. Simple Linear Regression Analysis Results

Model	B (Coef.)	Std. Error	Beta	t-value	Sig.
Constant (α)	16.088	3.937	—	4.086	0.000
Risk Management (X) (β)	0.877	0.061	0.874	14.374	0.000

$R = 0.874 \mid R^2 = 0.764 \mid Adjusted R^2 = 0.760 \mid Std. Error of the Estimate = 5.557$

Source: SPSS output, processed by the authors, 2026

Based on Table 14, the simple linear regression equation obtained is: $\hat{Y} = 16.088 + 0.877X$. This equation indicates that, first, the constant (α) of 16.088 (Std. Error = 3.937; $t = 4.086$; Sig. = 0.000) shows that if there is no risk management implementation at all ($X = 0$), the estimated value of performance planning quality is 16.088. This positive and significant constant indicates that other factors beyond risk management also contribute to performance planning quality, such as human resource capability, bureaucratic experience, and leadership quality. Second, the regression coefficient (β) of 0.877 (Std. Error = 0.061; $t = 14.374$; Sig. = 0.000) indicates that every one-unit increase in the risk management implementation score is predicted to increase performance planning quality by 0.877 units, *ceteris paribus*. This positive coefficient indicates that risk management implementation is a positive predictor of performance planning quality.

The correlation coefficient R of 0.874 indicates a very strong positive relationship between risk management implementation and performance planning quality, identical to the standardized Beta coefficient ($\beta = 0.874$), confirming that risk management is a statistically strong predictor. The coefficient of determination R^2 of 0.764 means that 76.4% of the variation in performance planning quality can be explained by the risk management implementation variable. The Adjusted R^2 value of 0.760 confirms the model's very strong predictive ability even after adjusting for sample size. The Std. Error of the Estimate of 5.557 represents the average deviation between the actual and predicted values of Y . According to Cohen's (1988) classification, the R^2 value of 0.764 falls into the large effect category, indicating very strong explanatory power. The remaining 23.6% of the variation in performance planning quality is explained by other factors outside the research model, such as human resource capacity, the quality of planning information systems, leadership, and other contextual factors.

Hypothesis Testing Results

Hypothesis testing was conducted based on the t-test results at a significance level of $\alpha = 0.05$ with degrees of freedom $df = n - 2 = 66 - 2 = 64$, yielding a table t-value of 1.998. The hypotheses tested were: H_0 : Risk management implementation is not a significant predictor of performance planning quality at the Ministry of Home Affairs ($\beta = 0$); H_1 : Risk management implementation is a positive and significant predictor of performance planning quality at the Ministry of Home Affairs ($\beta > 0$).

Table 15. Summary of Hypothesis Testing Results

Criterion	Value
t-value (calculated)	14.374
t-table ($df = 64, \alpha = 0.05$)	1.998
Significance (p)	0.000
R^2 (Coefficient of Determination)	0.764
Decision	H1 Accepted

Source: SPSS output, processed by the authors, 2026

Based on the simple linear regression results in Table 15, the calculated t-value of 14.374 exceeds the table t-value of 1.998 ($df = 64, \alpha = 0.05$), and the significance value of $0.000 < 0.05$. Consequently, H_0 is rejected and H_1 is accepted, indicating that risk management implementation is a positive and significant predictor of performance planning quality at the Ministry of Home Affairs. This means that the higher the level of risk management

implementation, the better the resulting quality of performance planning within the Ministry of Home Affairs. This conclusion is further reinforced by the coefficient of determination (R^2) of 0.764, indicating that 76.4% of the variation in performance planning quality can be explained by risk management implementation, while the remaining 23.6% is explained by other factors outside the research model, such as human resource capability, information technology quality, organizational leadership, and external environmental factors.

Based on the descriptive analysis, the mean score for the Risk Management variable (X) across 66 respondents is 3.97 per item, falling into the high category (range 3.41–4.20). The highest-scoring dimension is Risk Analysis & Evaluation (4.15 per item), while the lowest-scoring dimensions are Mitigation Implementation (3.76) and Risk Updating (3.77). This finding indicates that conceptual understanding of risk identification and analysis processes is already present, but the execution of mitigation and the updating of the risk register remain weak points.

This was confirmed by the Head of the Monitoring and Evaluation Section, who noted that the issue is not a lack of knowledge in identifying risks but a lack of motivation to document them, since overall commitment does not come from leadership. The Junior Expert Planner of the Secretariat General's Planning Bureau similarly described a pattern in which, once mitigation has been formulated, it is no longer monitored until the end of the year, while the Head of the Program Planning Section added that risk register documents are often only prepared during the current year or just before evaluation.

The relatively high perceived score for variable X appears to contrast with the official RMI score from BPKP (2025) of 2.866 (repeatable category). This contrast can be explained through several possibilities. First, the BPKP assessment uses stricter maturity standards based on formal documentary evidence, while the questionnaire measures ASN's subjective perceptions of their own practices. Second, as explained by Donaldson and Davis (1991) in stewardship theory, ASN as stewards tend to assess their own performance positively because they are committed to organizational goals; this bias is reflected in the admission of the Junior Expert Planner of the Secretariat General's Planning Bureau, who acknowledged a reluctance to report high risk levels for fear of how this would reflect on their own performance. Third, risk management implementation rated "high" by respondents may still be largely procedural rather than substantive, relying on individual initiative rather than an institutionalized system (BPKP, 2021), consistent with the statement of the Head of the Planning Bureau that, in practice, fulfillment of risk documentation often depends on a single responsible individual, so that when that individual lacks competence, the resulting identification quality suffers.

This condition is consistent with Indrijantoro and Irwansyah (2023), who stated that risk management in government institutions often remains administrative and is not yet oriented toward risk-based planning. The Head of the Planning Bureau explicitly stated that implementation across all Echelon I units within the Ministry remains at an administrative level, while the Head of the Program Planning Section added that risk management is currently treated merely as a documentation requirement for evaluation purposes, without regard for the quality of the risks identified. To reach a higher maturity level, the Ministry needs to strengthen mitigation implementation so that it is genuinely executed rather than merely documented, and ensure that the risk register is updated consistently and in a timely manner (ISO 31000, 2018).

Based on the descriptive analysis, the total mean score for the Performance Planning Quality variable (Y) is 71.82 out of a maximum of 90, or a per-item mean of 3.99, falling into the high category (range 3.41–4.20). This result is consistent with the KemenPANRB (2025) evaluation, which assigned a performance planning component score of 26.44 with a "BB" (Very Good) rating, confirming that the overall performance planning quality of the Ministry of Home Affairs is at a good level.

The highest-scoring dimensions are Document Alignment (4.12 per item) and Program/Activity Linkage (4.04 per item). The high score for document alignment indicates that the Renstra, Renja, and Performance Agreement documents prepared by work units are reasonably consistent with one another, and that programs/activities can be linked to established performance targets, consistent with the positive assessment given by AKIP evaluators (KemenPANRB, 2025). This was confirmed by the Head of the Program Planning Section, who stated that strategic targets had been determined based on repeated meetings with the planning division and relevant parties in previous years, indicating that the document preparation process runs routinely and is procedurally orderly.

The most important finding from the descriptive analysis of variable Y is the relatively low score for the two risk-informed planning dimensions (★): Risk Integration in Targets (3.93 per item) and Risk Integration in Programs/Activities (3.94 per item), ranking as the second- and third-lowest dimensions. This was confirmed by the Head of the Budget Planning Section, who stated that risk management has not yet become a strong foundation for informing budget program proposals despite the broader ideal of eliminating wasteful budget allocation, and by the Head of the Program Planning Section, who noted that there is no synchronization between output and outcome, such that planning and performance documents remain compartmentalized.

This finding provides a highly significant empirical explanation for the paradox identified in the introduction. The "Very Good" performance planning quality of the Ministry of Home Affairs is largely underpinned by formal and procedural dimensions such as document alignment and program/activity linkage, while dimensions requiring substantive integration between risk analysis results and planning remain a weakness. The Junior Expert Planner of the Secretariat General's Planning Bureau described this as a tendency toward partial, not-yet-integrated implementation, and the Head of the Monitoring and Evaluation Section explained that the existing regulatory framework already specifies measures for certain risk types, such that risks emerging outside those categories tend not to be recorded, indicating that the planning framework is not yet sufficiently adaptive. In other words, formally good performance planning has not yet been fully rooted in genuine risk-based planning, consistent with BPKP (2021), which emphasizes that effective SPIP implementation requires integration of risk management into goal-setting and process design, not merely administrative compliance, and with Mahmudi (2019), who emphasizes that planning quality requires an evidence- and risk-informed basis.

Risk Management Implementation as a Predictor of Performance Planning Quality

The hypothesis testing results confirm that H1 is accepted: risk management implementation is a positive and significant predictor of performance planning quality at the Ministry of Home Affairs ($t = 14.374 > t\text{-table} = 1.998$; $\text{Sig.} = 0.000 < 0.05$). With an R^2 value of 0.764, risk management explains 76.4% of the variation in performance planning quality, a

very high coefficient of determination for public sector research, indicating that risk management is an exceptionally strong predictor of performance planning quality.

This finding is consistent with various previous studies emphasizing the importance of risk management in improving public sector organizational performance. Indrijantoro and Irwansyah (2023) showed that risk management implementation supports improved government performance accountability, while Islami et al. (2025), Naibaho et al. (2025), and Yudiyanto and Ningsih (2023) showed that risk management contributes to improved financial performance, SAKIP scores, and organizational performance in the public sector. This study thus provides consistent empirical confirmation that risk management is an important instrument in improving the quality of performance governance in government institutions. This is also reflected in the confidence expressed by the Head of the Program Planning Section, who emphasized a strong belief that risk management is an important part of the work process, both at the planning stage and in actual implementation, which would make a year's work more effective.

The mechanism by which risk management acts as a predictor of performance planning quality can be explained through the logic of risk-informed planning: when risk identification and analysis run well, the resulting information becomes an important input for setting more realistic targets, more relevant indicators, and programs more responsive to potential obstacles. The Head of the Budget Planning Section described the ideal of this mechanism as eliminating wasted budget allocations by enabling the organization to connect its various problems, while the Head of the Program Planning Section explained that, ideally, the risk register resulting from context-setting, identification, and analysis would form the baseline for risk-based program and budget planning. Conversely, planning prepared without considering risk information tends to produce less realistic and less adaptive programs (COSO ERM, 2017; ISO 31000, 2018), as reflected in the account of the Junior Expert Planner of the Secretariat General's Planning Bureau, who described situations in which anticipated risks did not materialize while unanticipated risks emerged outside the planning forms.

From the perspective of public accountability theory (Bastian, 2010; Mardiasmo, 2018), this finding confirms that good risk management implementation is a prerequisite for meaningful performance accountability, since planning not informed by risk information produces unrealistic objectives and targets that weaken the subsequent accountability cycle. The Head of the Program Planning Section emphasized that program implementation should genuinely be data-driven rather than based on the previous year's pattern. Stewardship theory (Donaldson & Davis, 1991) also supports this finding: ASN as stewards acting in the organization's best interest are more effective when equipped with an adequate risk management system, ensuring plans genuinely reflect actual organizational capacity. Within the good governance framework, integrated risk management in performance planning represents a concrete manifestation of transparency, accountability, and effectiveness in managing public resources, enabling more adaptive and risk-based planning (Wahyunurani, 2026).

CONCLUSION

Based on the results of this study, it can be concluded that risk management implementation at the Ministry of Home Affairs has generally been carried out at a good level,

although its integration and consistency across work units remain uneven. Several risk management processes, including risk identification, analysis, mitigation, monitoring, and risk register updating, have been implemented; however, challenges persist, particularly in the utilization of risk information for performance planning. Meanwhile, the quality of performance planning is relatively good, as reflected in clear objectives and targets, measurable performance indicators, alignment among planning documents, and support for accountability principles and SAKIP implementation.

The study explains the paradox of a relatively low Risk Management Index (RMI) score alongside good performance planning outcomes. The findings show that risk management implementation remains a strong predictor of performance planning quality. Simple linear regression analysis indicates that risk management implementation has a positive and significant effect on performance planning quality ($\beta = 0.877$; $R^2 = 0.764$; $t = 14.374$; $p = 0.000$). This suggests that better risk management supports more realistic, measurable, and adaptive planning through the use of risk information in setting objectives, targets, programs, and activities.

These findings support public accountability theory, stewardship theory, and good governance principles, highlighting the importance of risk management in strengthening public sector performance. Therefore, the Ministry of Home Affairs should further enhance risk-based planning, particularly by improving mitigation implementation, regularly updating risk registers, and strengthening the integration between risk management and performance planning documents. Future studies are recommended to include additional variables and examine the contribution of specific risk management dimensions in greater depth.

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