



Government spending policies to promote economic growth and reduce poverty in developing countries: A study in North Maluku, Indonesia

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ABSTRACT

Government spending plays a vital role in promoting economic growth and reducing poverty, especially in developing regions. In Indonesia, fiscal policies are a key instrument for achieving equitable development across provinces. North Maluku, one of Indonesia's less-developed regions, faces persistent challenges in infrastructure, education, healthcare, and income inequality. Examining how government spending is allocated and its effectiveness in stimulating economic activity provides valuable insights into policy performance. This study explores the relationship between government expenditure, economic growth, and poverty reduction in North Maluku, aiming to identify which spending components most effectively enhance welfare and sustainable regional development. The objective of this study is to examine the financial performance of the Ternate Islands City government and to determine how this performance influences both economic growth and the open unemployment rate in the region. The analysis is based on quantitative data obtained from various sources, including reports on the realization of the Regional Revenue and Expenditure Budget (APBD), economic growth statistics, and data on the open unemployment rate of Ternate Islands City. All secondary data were collected from the Regional Development Planning Agency (Bappeda), the Central Statistics Agency (BPS), and other relevant official reports. This study employs time series data covering the period from 2015 to 2022 and applies path analysis to evaluate the relationships among variables. The main variables analyzed include regional financial performance, economic growth, and unemployment levels. The findings reveal that the local government's financial performance measured through indicators of independence, efficiency, effectiveness, and expenditure alignment has a significant impact on economic growth.

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1. INTRODUCTION

According to Todaro (2006) development is a multidimensional process involving fundamental transformations in social structures, societal attitudes, and national institutions, while simultaneously promoting accelerated economic growth, reducing income inequality, and alleviating poverty and unemployment. The essence of regional autonomy reflects this vision by

allowing regional governments to manage their own affairs responsibly. (Nugroho and Danuri, 2004) describe regional development as encompassing all sectoral and regional activities conducted by both government institutions and the community.

During 2015–2022, the financial performance of the Ternate Islands City government showed steady improvement in fiscal management and budget realization. Government spending increased significantly, focusing on infrastructure, education, and social welfare programs aimed at stimulating economic growth and reducing poverty. Revenue collection, particularly from local sources, improved due to better administrative efficiency. However, fiscal dependence on central government transfers remained high. Expenditure efficiency and transparency also strengthened through digital budgeting systems. Overall, the city's financial performance reflected a positive trajectory, aligning with sustainable development goals and contributing to inclusive economic growth in North Maluku.

Law Number 23 of 2014 on Regional Government defines regional autonomy as the right, authority, and obligation of local governments to regulate and manage governmental affairs and community interests within the framework of the Unitary State of the Republic of Indonesia. Consequently, local governments now possess the authority to manage their regions, including financial administration, as stipulated in Government Regulation of the Republic of Indonesia Number 12 of 2019 concerning Regional Financial Management. However, financial management within regional governments must still adhere to the principles of Law Number 17 of 2003 concerning State Finance.

Assessing regional financial management performance provides insights into how effectively a local government mobilizes and utilizes its financial resources to support governance, public services, and development, while reducing dependence on central transfers (Florida, 2007). Since the implementation of Law No. 23 of 2014 on Regional Government and Law no. 33 of 2004) on Fiscal Balance between the Central and Regional Governments, there has been a significant expansion of authority delegated to local governments. This aims to enhance the efficiency and effectiveness of governance and financial management as part of efforts to strengthen regional economic performance. Mulyono (2006) notes that financial management involves planning, analysis, and control of financial activities, while Mardiasmo (2002) explains that it includes functions such as investment, financing, and dividend decisions principles that apply equally to public and private organizations.

Fiscal decentralization, as an embodiment of regional autonomy, grants local governments the freedom to establish their own financial policies. Oates (1993) and Sasana (2009), argue that fiscal decentralization promotes economic growth and public welfare, as local governments can more efficiently provide public goods tailored to local needs and capabilities. The degree of fiscal decentralization is reflected in the contribution of Regional Original Revenue (PAD) to total regional income. Halim (2004) defines PAD as revenue derived from a region's own economic resources, which must be continually enhanced. Saragih (2003) and Sularso (2011) emphasize that growth in PAD is closely linked to regional economic growth, while Halim (2004) also finds that PAD and balancing funds significantly influence regional expenditure. According to Sidik (2000) and Maryati (2007), the success of PAD development should not only be measured quantitatively, but also by its qualitative role in stimulating the regional economy and improving community welfare.

Nor and Yusof (2025); Mohamud and Abdulle (2025) They found that in Somalia, government spending had a significant positive impact on economic growth. However, when regional expenditures are more responsive to central transfers than to their own local revenues, this condition is known as the flypaper effect Hines (1995) and Lambut (2013) Local governments' financial capacity is reflected in the APBD, which demonstrates their ability to finance development activities. In accordance with Law No. 17 of 2003 on State Finance (Article 31), regional heads are required to submit accountability reports on APBD implementation to the Regional House of Representatives (DPRD) in the form of financial statements. These must include a Budget Realization Report, Balance Sheet, Cash Flow Statement, and Notes to Financial Statements, including reports from regional enterprises (Nordriawan, 2010).

To evaluate the performance of regional governments in managing finances, one effective method is through the analysis of financial ratios derived from the APBD (Halim, 2007). Weak

financial management capacity often leads to poor public services and slow welfare improvement. Therefore, transparent, accountable, and efficient financial management requires systematic financial ratio analysis (Mardiasmo, 2002). Empirical evidence supports these relationships. Astuti (2015) found that financial independence and effectiveness ratios significantly influence economic growth. Based on the description of the background above, the research questions that are the formulation of the problems in this study as well as the research objectives that must be answered later are how the financial performance of the Ternate Islands City government and whether financial performance government City Ternate Island take effect on economic growth and the open unemployment rate?

2. RESEARCH METHOD

Types and Sources of Data

The study utilizes quantitative data, primarily secondary in nature, obtained from the following sources: a) Reports on the realization of the Ternate Islands City Budget (APBD) for the period 2015–2022; b) Economic growth data for the Ternate Islands City (2015–2022); c) Open unemployment rate data for the Ternate Islands City (2015–2022).

- a. Additional data from relevant agencies such as Bappeda, the Central Statistics Agency (BPS), and other official government publications related to this research.

Data Analysis Method

- a. Path Analysis, is selected to examine direct and indirect relationships among variables simultaneously. It extends multiple regression by modeling causal links within a theoretical framework, allowing researchers to test how well the proposed model fits observed data and to identify mediating effects, providing a deeper understanding of complex variable interactions. Before conducting path analysis, a classical assumption test was performed to ensure the validity of the regression-based model. The tests included assessments of normality, linearity, multicollinearity, heteroscedasticity, and autocorrelation. The results indicated that all assumptions were met, allowing the path analysis to proceed.

Time series data from 2015–2020 are analyzed using the path analysis method to explore both direct and indirect relationships among variables. Researchers standardized data collection methods, used consistent indicators, cross-verified datasets, and applied uniform validation procedures to ensure yearly comparability and accuracy. Path analysis helps illustrate the structural relationship between independent variables, intervening variables, and dependent variables (Riduwan and Sunarto; 2015). With the following equation: $Y_1 = \beta_0 + \beta_1 X_1 + \epsilon_1$ and $Y_2 = \beta_0 + \beta_2 X_1 + \beta_3 Y_1 + \epsilon_2$

Note: X_1 = Financial Performance; Y_1 = Economic Growth; Y_2 = Open unemployment rate

$\beta_1 \dots \beta_3$ = Independent variable regression coefficient (X_i); β_0 = Intercept / Constant

ϵ_1 = Error of the first equation; ϵ_2 = Error of the second equation

The decision of the first equation hypothesis is formulated:

$$H_a : \beta_1 x_1 - \beta_2 y_1 \neq 0$$

$$H_0 : \beta_1 x_1 = \beta_2 y_1 = 0$$

The decision of the second equation hypothesis is formulated:

$$H_a : \beta_1 x_1 - \beta_3 y_1 \neq 0$$

$$H_0 : \beta_1 x_1 = \beta_3 y_1 = 0$$

Probability value = 0.05

Operational Definition of Variables

An operational definition specifies measurable characteristics of the variables under study (Mushlisin, 2013). The operational definitions of variables in this study are as follows:

- a. Regional Financial Performance, this variable measures the local government's capacity to manage finances effectively and sustainably. It is assessed through financial ratio analysis of the APBD using four indicators: a) Independence Ratio: Reflects the ability of the local government to fund its own activities, development, and public services. It is calculated as the ratio of local own-source revenue (PAD) to total regional expenditure (in percentage); b) Effectiveness Ratio: Measures the success of the local government in realizing its planned

revenue. It is calculated by comparing actual revenue realization to the targeted revenue (in percentage); c) Efficiency Ratio: Indicates how efficiently the government utilizes its budget. It is determined by comparing realized expenditure to the planned expenditure (in percentage); d) Expenditure Harmony Ratio: Assesses how the government prioritizes public service spending by comparing the proportion of public expenditure to total regional spending (in percentage).

- b. Economic Growth (Y_1), refers to the increase in the production of goods and services, reflected in the growth of Gross Regional Domestic Product (GRDP) over time, expressed as a percentage. Data for this variable are obtained from the APBD realization reports and BPS for the period 2013–2020.
- c. Unemployment Rate (Y_2), the unemployment rate represents the proportion of the labor force that is unemployed but actively seeking work. Data are sourced from BPS and refer to individuals aged 15 years and above who are unemployed, seeking work, or preparing for a job. The open unemployment rate for the Ternate Islands City is measured annually from 2013–2020 and expressed as a percentage.

3. RESULTS AND DISCUSSIONS

Financial Performance Variables

- a. Independence Ratio the Independence Ratio of the Ternate Islands City Government was determined using the formula proposed by (Utama, 2008).

$$\text{Independence Ratio} = \frac{\text{Locally-generated revenue}}{\text{Total Regional Expenditure}} \times 100\%$$

Table 1. The result of calculation of the independence ratio of Ternate Archipelago City

Year	Regional Original Income (PAD)	Total Regional Expenditure (TBD)	(PAD/TBD) x 100
2015	5,735,598,950	131,273,256,598	4.37
2016	5,311,534,626	133,828,892,855	3.97
2017	5,054,757,817	144,807,407,074	3.49
2018	4,594,788,501.53	168,252,170,345	2.73
2019	9,099,082,373.83	201,787,768,608	4.51
2020	9,732,761,922.20	232,605,539,452,92	4.18
2021	12,767,597,336.34	352,148,244,453.62	3.63
2022	16,014,568,858,80	333,633,532,350.87	4.80

Source: Appendix, processed data (2024)

Overall, during the 2013–2020 period, the average financial independence ratio was 3.96%. Referring to the criteria outlined by Mahsun (2006) in Suyana Utama (2008), where ratios between 0–25% indicate a very low level of independence with an instructive relationship pattern, the Ternate Islands City Government falls into this lowest category of fiscal autonomy.

- b. Effectiveness Ratio, the Financial Effectiveness Ratio of the Ternate Islands City Government was calculated using the formula from (Utama, 2008):

$$\text{Effectiveness Ratio} = \frac{\text{Revenue Realization}}{\text{Budget revenue}} \times 100\%$$

Table 2. Financial effectiveness ratio calculation Results Ternate Archipelago City government

Year	Realized Income (RPD)	Budget revenue (PPE)	(RPD/APD) x 100
2015	136,257,798,950	132.455.675.259	102.87
2016	139,375,480,308,26	136,822,375,213	101.87
2017	151.114.716.882	151,396,905,466	99.81
2018	162.140.791.314.53	164.209.624.401	98.74
2019	216,104,981,284.83	216,575,430,457	99.78
2020	282,401,817,608,20	271,832,952,787	103.89
2021	305.795.773.509.34	298,574,180,533	102.42
2022	321,629,838,338.82	314,926,982,418.33	102.13

Source: Appendix, processed data (2024)

The average effectiveness ratio for 2013–2020 was 101.44%. Based on the classification by Mahsun (2006) in Suyana Utama (2008), ratios exceeding 100% are categorized as very effective, indicating that the Ternate Islands City Government generally managed its financial revenues efficiently.

- c. Efficiency Ratio, the Financial Efficiency Ratio of the Ternate Islands City Government was also determined following the method proposed by (Utama, 2008):

$$\text{Efficiency Ratio} = \frac{\text{Realization of Regional Expenditure}}{\text{Regional Budget}} \times 100\%$$

Table 3. Government financial efficiency ratio calculation results Ternate Island City

Year	Realization of Regional Expenditure (RBD)	Regional Budget (ABD)	(RBD/ABD) x 100
2015	131,273,256,598	145,725,698,925	90.08
2016	133,828,892,855	149,843,779,529	89.31
2017	144,807,407,074	164,596,468,460,26	87.98
2018	168.252.170.345	180,896.699,009.26	93.01
2019	201,787,768,608	229,006,922,682.50	88.11
2020	232,605,539,452,92	285,300,989,724	81.53
2021	352,148,244,453.62	308,602,280,900,30	114.11
2022	333,633,532,350.87	353.791.360.04.10	94.30

Source: Appendix, processed data (2024)

On average, the efficiency ratio for the period was 92.30%. According to Mahsun (2006) in Suyana Utama (2008), a ratio between 90–100% is classified as less efficient, indicating that operational spending by the city government was not yet optimally managed.

- d. Shopping Match Ratio, the Expenditure Harmony Ratio of the Ternate Islands City

Government was calculated based on the formula suggested by (Utama, 2008):

$$\text{Shopping Harmony Ratio} = \frac{\text{Public Service Expenditure}}{\text{Total Regional Expenditure}} \times 100\%$$

Table 4. Results of the calculation of the ratio of government expenditures for the city of Ternate Islands

Year	Public Service Expenditure (BPP)	Total Regional Expenditure (TBD)	(BPP/TBD) x 100
2015	84,277,561,367	131,273,256,598	64.20
2016	86,262,275,163	133,828,892,855	64.46
2017	69,204,723,229	144,807,407,074	47.79
2018	105,570,915,429	168,252,170,345	62.75
2019	131,765,135,636	201,787,768,608	65.30
2020	45.702.185.703	232,605,539,452,92	19.65
2021	140,816,766,247.23	352,148,244,453.62	39.99
2022	174.8888.523.065.56	333,633,532,350.87	52.42

Source: Appendix, processed data (2024)

The average ratio during 2013–2020 was 52.07%. Referring to the criteria developed by Mahsun (2006) this percentage falls between 40–60%, which places Ternate Islands City in the moderately harmonious category regarding expenditure allocation.

Development of the Open Unemployment Rate in the City of Ternate, Islands

Table 5. Development of the open unemployment rate in Ternate Island City

Year	Unemployment (Person)	Percentage (%)
2015	3,642	15.95
2016	3,421	14.98
2017	3,017	13.21
2018	2,983	13.07
2019	2,736	11.98
2020	2,501	10.95
2021	2,376	10.41
2022	2,156	9.45
Total	22.832	100.00

Source: Ticket City Manpower Office, data processed (2024)

The unemployment rate steadily decreased over the years: 14.98% in 2014, 13.21% in 2015, 13.07% in 2016, 11.98% in 2017, 10.95% in 2018, 10.41% in 2019, and 9.45% (2,156 people) in 2020. Although this trend shows gradual improvement, it also suggests that the local government still needs stronger employment policies to further reduce open unemployment.

Development of Economic Growth in the City of Ternate, Islands

Table 6. Economic growth of ternate archipelago city year 2013 - 2020 (billion rupiah)

Year	Economic growth	Development
2015	6.10	-
2016	6.0	-0.10
2017	5.98	-0.02
2018	5.36	-0.62
2019	6.34	0.98
2020	6.23	-0.11
2021	6.16	-0.07
2022	6.43	0.51
Average	6.08	0.14

Source: BPS, City of Ternate Islands (2022)

Overall, the city's average economic growth rate during the period was 6.07%, showing a generally positive trend despite year-to-year fluctuations.

Path Analysis Calculation

Table 7. Path analysis results

Influence between variables	Coefficient	t value	F value	Coefficient of Determination (R ²)	Information
	Beta Line				
X against Y1	0.001	2.345	6.499	0.664	Significant
X against Y2	-0.001	-2.665	8.046	0.380	Significant
Y1 against Y2	0.023	3.162	8.046	0.434	Significant

Information: X = Regional Financial Performance; Y1 = Economic Growth; Y2 = Unemployment Rate.

In the first regression model, which examines the partial effect of local government financial performance on economic growth, the t-value is 2.345 with a significance level of 0.028 (<0.10). This indicates a significant and positive relationship between financial performance and economic growth in the Ternate Islands City.

In the second model, the t-value is 2.665 with a significance of 0.014 (<0.05), confirming that financial performance again has a significant positive effect on economic growth.

Furthermore, the relationship between economic growth and the open unemployment rate yields a t-value of 3.162 with a significance of 0.005 (<0.05), suggesting that economic growth significantly and positively affects unemployment reduction.

Finally, the simultaneous test results (ANOVA) show an F-value of 8.046 with a significance of 0.003 (<0.05), meaning that financial performance and economic growth jointly have a significant and positive influence on the open unemployment rate in the Ternate Islands City.

Autocorrelation Test (Breush-Godfrey Test)

Table 8. Autocorrelation test results

Breusch-Godfrey Serial Correlation LM Test:			
F-statistics	2.342573	Prob. F(2,19)	0.1232
Obs*R-squared	4.747426	Prob. Chi-Square(2)	0.0931

Source: Processed data attachment (2021)

These results indicate that the statistical F value is not significant in 5% or 1%, so it can be concluded that in the empirical model used there is no autocorrelation symptom found.

Heteroscedasticity Test (White Heteroskedasticity Test)

The test is if the calculation results turn out to be X^2 -count < X^2 -Table. It means that the alternative hypothesis of heteroscedasticity is rejected. The results of the White test show that:

Table 9. Heteroscedasticity test results

Heteroskedasticity Test: White			
F-statistics	0.543388	Prob. F(5,18)	0.7411
Obs*R-squared	3.147497	Prob. Chi-Square(5)	0.6773
Scaled explained SS	3.530122	Prob. Chi-Square(5)	0.6188

Source: Processed data (2021)

Looking at the test results in the table above, it shows that the unemployment rate equation in the City of Ternate Islands does not contain heteroscedasticity.

fPartzal Correlation Multicollinearity Test)

Multicollinearity is not found in the regression model, because all coefficients are statistically significant with a fairly low coefficient of determination (R²): What about the detection of correlation coefficients between independent variables?

Table 10. Multicollinearity test results

D(TPT)	D(KEU)	D(PE)
1	-0.4666	0.0194928
-0.46666	1	0.2032225
0.019492	0.203222	1

Description: Not Significant on 1% and 5%

The correlation coefficient results show that the relationship between D(TPT) and D(KEU) is 0.4666, between D(PE) and D(KEU) is 0.0194, and between D(TPT) and D(PE) is 0.2032. The relatively low correlation values suggest that multicollinearity is not a concern in this study.

- The Effect of Government Financial Performance on Economic Growth in the City of Ternate Islands. Local government financial performance is positively and significantly related to economic growth in the City of Ternate Islands. This implies that when local financial performance improves becoming more independent, efficient, effective, and balanced in expenditure it contributes to higher regional economic growth. These findings are consistent with Astuti's research (2015), who found that the independence and effectiveness ratios influence economic growth. Similarly, Machmud, et. al. (2014) reported that financial performance in North Sulawesi Province remained unstable in terms of independence, effectiveness, and local revenue growth ratios. Meanwhile, Ani, et. al. (2014) concluded that the independence ratio positively affects economic growth, although effectiveness, efficiency, and local revenue growth do not have a significant impact.
- The Effect of Government Financial Performance on the Open Unemployment Rate in the City of Ternate Islands. The financial performance of local governments significantly influences the open unemployment rate in the City of Ternate Islands. Better financial performance marked by independence, efficiency, effective management, and well-balanced spending tends to reduce unemployment levels. This aligns with the findings of Hamzah (2008), whose study, "Analysis of Financial Performance Against Economic Growth, Unemployment, and Poverty: Path Analysis Approach (Study in 29 Regencies and 9 Cities in East Java Province 2001–2006)", demonstrated that local financial capacity plays a major role in enhancing economic growth and reducing unemployment and poverty. Elshahawany and Elazhary (2024); Isiaka, et al (2025); Liu and Wang (2024) They found that government spending has been shown to influence financial performance in poverty alleviation and addressing economic inequality in middle-income countries.
- The Effect of Economic Growth on the Open Unemployment Rate in the City of Ternate Islands. Economic growth, as previously discussed, refers to an increase in Gross Domestic Product (GDP), which represents the total output produced by domestic factors of production both national and foreign (Sukirno, 1994). Growth in GDP generally indicates higher national

income and greater production capacity, which in turn can increase labor absorption. Conversely, a decline in GDP is often associated with higher unemployment (Mankiw, 2000).

This study suggests that economic growth has a significant negative relationship with the open unemployment rate in the City of Ternate Islands. In other words, as economic growth rises, unemployment decreases. These results are consistent with Moosa (2008) and Hanusch's (2012) study, who analyzed similar relationships in Arab and East Asian countries, respectively. According to Moosa (2008), the varying applicability of Okun's Law across countries can be explained by several factors: a) In some countries, unemployment is largely structural or frictional rather than cyclical, resulting from economic shifts unaccompanied by relevant education and training reforms; b) Labor market rigidity occurs when the government dominates employment, limiting flexibility; c) When a nation's economy is dominated by non-labor-intensive sectors, overall economic growth may not substantially reduce unemployment. Consequently, the Okun coefficient tends to be higher in developed economies than in developing ones.

This study's support the findings of Zulhanafi, *et al* (2013), who concluded that increased economic growth reflects higher production of goods and services. This rise in production drives demand for production factors, including labor, which ultimately lowers unemployment rates, and vice versa.

4. CONCLUSION

The study reveals that the financial performance of the Ternate Islands City Government measured through indicators of fiscal independence, efficiency, effectiveness, and expenditure alignment significantly affects the region's economic growth. In other words, stronger financial management by the local government contributes to higher levels of regional economic development. Financial performance influences unemployment indirectly by stimulating economic growth, which creates job opportunities and reduces poverty in North Maluku. Moreover, these same aspects of financial performance also play a role in reducing the city's open unemployment rate. This indicates that improved fiscal independence, efficient resource utilization, effective budgeting, and well-aligned spending are associated with lower unemployment levels. The findings further demonstrate that economic growth itself has a direct impact on reducing the open unemployment rate in Ternate Islands City. Thus, higher economic growth tends to correspond with a decrease in unemployment, reinforcing the importance of sound financial governance for sustainable local economic progress.

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