THE INFLUENCE OF REPORTING SYSTEMS, CLARITY OF BUDGET TARGETS AND ACCOUNTING CONTROL ON PERFORMANCE ACCOUNTABILITY OF GOVERNMENT AGENCIES

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Abstract:
This study aims to examine and analyze the effect of reporting systems, clarity of budget targets and accounting controls on performance accountability of government agencies. This type of research is survey research with quantitative research methods and uses primary data and secondary data. The population in this study is the Regional Apparatus Organization (OPD) in Sigi Regency, Central Sulawesi Province. The sampling technique was purposive sampling, with 2 respondents in each OPD, namely 60 respondents. The analysis technique used is the classical assumption test, multiple linear regression analysis, residual test and hypothesis testing used, namely the simultaneous test (f test) and partial test (t test). The results of this study indicate that the Reporting System, Clarity of Budgetary Targets and Accounting Control simultaneously have a significant effect on Government Agencies' Performance Accountability, Reporting Systems have no significant effect on Government Agencies' Performance Accountability, Clarity of Budgetary Targets has a significant effect on Government Agencies' Performance Accountability and Accounting Control has a significant effect on Performance Accountability of Government Agencies.

Keywords: Reporting System, Clarity of Budget Targets, Accounting Control, Performance Accountability of Government Agencies.

INTRODUCTION

Republic of Indonesia Presidential Regulation No. 29 of 2014 concerning the Government Agency Performance Accountability System regulates the implementation of government agency performance accountability as a manifestation of government agency accountability in achieving the mission and goals of government organizations. One form of local government accountability or accountability is Government Agency Performance Accountability (hereinafter abbreviated as AKIP). Sigi Regency is one of the districts in Central Sulawesi which for 4 consecutive years (2017-2020) received Unqualified Opinion (WTP). However, there are still a number of problems related to regional financial management that must be followed up, one of the indicators being financial reports.

Financial Statements. A good report is a report that is prepared honestly, objectively and transparently (Mulyadi, 2001). A reporting system is urgently needed in order to be able to control and monitor the performance of local governments in implementing the budget that has been set. The government is obliged to provide financial and other information that will be used in making economic, social and political decisions by interested parties. The results of Fathia's research (2017)

found that the reporting system affects the performance accountability of government agencies. Regional government financial management cannot be separated from the regional government budget. The clarity of budget targets is important in the scope of government, in connection with the function of government in providing services to the community. This agrees with the results of research conducted by Amalia (2017) which states that the clarity of budget targets has a significant positive effect on accountability for the performance of government agencies. The use of an accounting control system allows managers to make better decisions, control operations more effectively, be able to estimate costs and profitability of certain successes and choose the best alternative in each case and problem so as to improve performance. The government is required to carry out accountability and transparency over the management of public finances so that control becomes important to ensure the creation of accountability. Accounting controls can also help maintain assets and ensure the accuracy and reliability of financial records (Krismiaji, 2010). Reporting systems and clarity of budget targets in government agency performance accountability are needed to create a government that can produce good government agency performance accountability assessments. Accounting controls are considered to be able to support the level of performance accountability. The research hypothesis is:

H1: Reporting System, Clarity of Budget Targets and Accounting Control simultaneously affect Government Agency Performance Accountability.

H2: The Reporting System affects the Performance Accountability of Government Agencies.

H3: Clarity of Budget Targets affects the Performance Accountability of Government Agencies.

H4: Accounting Control influences Government Agency Performance Accountability.

Government Agencies Performance Accountability. Republic of Indonesia Presidential Regulation No. 29/2014 concerning the Government Agency Performance Accountability system defines performance accountability as the embodiment of the obligation of a government agency to be accountable for the success or failure of the implementation of programs and activities that have been mandated by stakeholders in order to achieve the organizational mission in a measurable manner with the goals or targets set through government agency performance reports compiled periodically. According to Mardiasmo (2009) from the perspective of an accountability system, there are several main characteristics of this accountability system, namely: Focusing on results (outcomes) means to determine the steps to be carried out next, Accountability uses the benchmark of the results obtained; Using several indicators that have been selected to measure performance. This means that the performance of an agency can be measured by several indicators related to accountability; Generate useful information for decision making on a policy or program. This is taken from some data from measurements using an accountability system that can assist in determining the steps to be carried out next; Generate data consistently from time to time. This means that data will be generated steadily in the short term; Report results (outcomes) and publish them regularly. In this report, it can be seen what changes occurred during the ongoing period.

Reporting System. A good reporting system is needed in order to be able to monitor and also control managerial performance in implementing the set budget. Halim (2007) states that financial information compiled by a government organization/company for the benefit of internal and external parties of the entity, then all aspects related to the provision and delivery of financial information is a form of reporting. Based on Government Regulation no. 71 of 2010 concerning Government Accounting Standards (SAP), the components contained in government financial reports include; Budget Realization Report, Change in Budget Balance Report, Balance Sheet, Operational Report, Cash Flow Report, Change in Equity Report, and Notes to Financial Statements According to Mardiasmo (2018) in general, the objectives and functions of public sector financial reports are described below.

Compliance and Management. Financial reports are used to convince users of financial statements and the competent authorities that resource management has been carried out in accordance with established regulations.

Accountability and Retrospective Reporting. Financial reports are used as a form of accountability to the public. Financial reports are used to monitor performance and evaluate management, provide a basis for observing trends over time, achieving predetermined goals, and comparing the performance of other similar organizations (if any).

Planning and Authorization Information. Planning authorization information Financial reports provide a basis for planning future policies and activities. Financial reports are used to provide supporting information regarding the authorization of the use of funds.

Organizational Viability. Financial reports serve to assist readers in determining whether an organization or work unit can continue to provide goods and services (services) in the future.

Public Relations. Financial reports provide an opportunity for organizations to disclose their achievements to users, employees and affected communities. Financial reports as a means of communication with the public and other stakeholders

Source of Facts and Figures. The purpose of financial reports is to provide information to various interest groups who wish to learn more about an organization. According to Mulyadi (2001) the budget preparation process requires various stages, namely: Determination of the composition of the budget by top managers; Proposing activity ideas and estimating the resources needed to carry out these activities or activities by lower managers; Upper managers review the budget proposals that have been submitted by lower managers; Top managers approve budget proposals submitted by lower managers.

Clarity of Budget Targets. The manifestation of the implementation of regional autonomy is the benefits of resources that are carried out economically, efficiently, effectively, fairly and evenly to achieve public accountability (Mardiasmo, 2009). The research results of Suhartono et al, (2006) stated that the lack of clarity on budget targets would cause budget executors to become confused, uneasy and dissatisfied with their work. This could lead to uncertain government environmental conditions. Factors that can affect the performance of government organizations, namely the clarity of budget targets. The existence of clear budget targets will make it easier to account for the success or failure of the implementation of organizational tasks in order to achieve the goals and objectives that have been previously set.

Accounting Control. Accounting control is control that aims to protect assets, guarantee the accuracy and reliability of financial records (Krismiaji, 2010). The accounting control of an organization is to ensure that the preparation and recording steps have been carried out and the integrity of the organization's activities has been created (Hansen, 2012). So that in the use of the accounting structure it is possible to control costs and compare these costs with predetermined action plans. This is in line with what Bastian (2010) stated which states that the objectives of accounting control procedures are: Organizational assets and records are not misused, namely organizational assets and records are not stolen, misused, or damaged on purpose; Policies and regulations are fulfilled, namely the policies of the foundation are followed and the regulations are fulfilled.

Accounting control systems can provide useful information for predicting things that are likely to occur from various alternative accounting information system activities (Hery, 2014). While the scope of accounting control according to Jhon Wiley and Sons, 1995). are as follows: All aspects of financial transactions, including: receipt and disbursement of cash, flow of funds and securing funds from improper use of funds; Control of accounts receivable, including: rejection of losses on receivables that may occur due to several procedures for extending credit and improper trade

billing; Inventory planning and control, including: production schedule, delivery and inventory prevention from damaged goods.

According to Abdullah (2005) the context of regional autonomy is the delegation of authority and responsibility from the regional head to the Head of the Regional Apparatus Organization (OPD). If a government agency has an accounting system that is reliable and well implemented, the resulting accounting information can be used to help improve the performance of the government agency. Conversely, if the accounting control system is not implemented properly, it will result in a decrease in community service and a decrease in the performance accountability of the regional apparatus organization concerned. Based on the background of the problem above, the researcher is interested in conducting a study entitled "The Influence of Internet Use on Physics Learning Outcomes in Terms of Student Learning Styles."

METHODS

The type of research used in this research is quantitative with a survey method. This research was conducted at the Regional Apparatus Organization (OPD) in Sigi Regency, Central Sulawesi Province. The type of data used is quantitative data and qualitative data with primary and secondary data types. Data collection techniques were carried out through observation, interviews, questionnaires, documentation and literature study. The population in this study amounted to 47 OPD and a sample of 30 OPD (60 respondents) with the sampling method using a purposive sampling technique which was tested using the Validity Test and Reliability Test. Data analysis techniques are Normality Test, Multicollinearity Test and Heteroscedasticity Test. The analysis used is Multiple Linear Regression analysis. Hypothesis Test with Partial Test and Simultaneous Test.

RESULT AND DISCUSSION

Normality test. Normality testing was carried out on each model from the regression residual value. Testing is done by looking at the P-P Plot graph. The results of the linear regression analysis using the normal P-P plot against the residual error of the regression model obtained already show that there is a normal graph pattern, namely the distribution of points that are not far from the diagonal line.
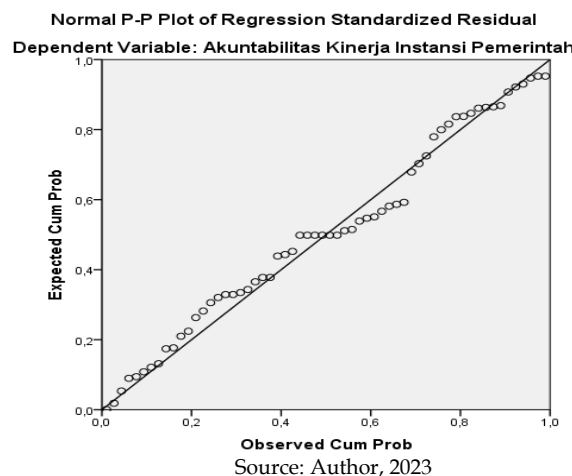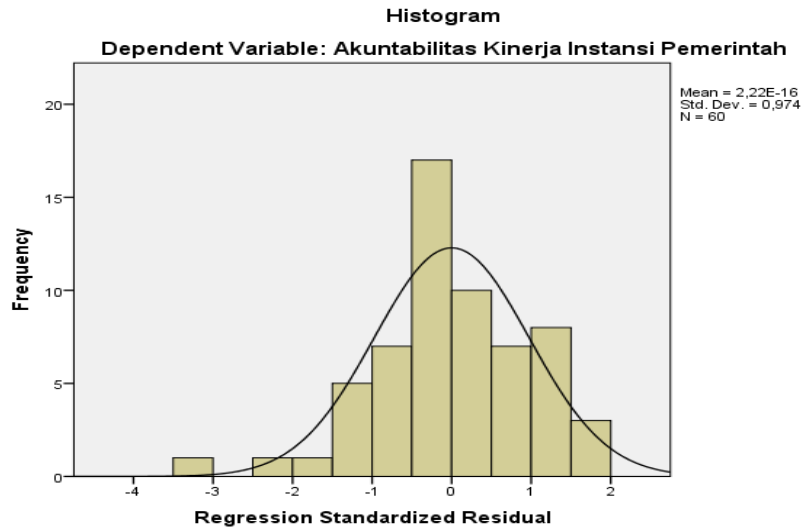

Source: Author, 2023
Figure 1. Normal P-Plot

Histogram
Dependent Variable: Akuntabilitas Kinerja Instansi Pemerintah

Source: Author, 2023
Figure 2. Histogram

Based on the picture above, the normality test with a histogram can be concluded that all variables are normally distributed because the histogram curve above is a parabola and not a linear line. This is also supported by statistical tests by conducting the Kolmogorov-Smirnov test. This test is carried out by entering the residual value in non-parametric testing. The Kolmogorov-Smirnov test results are as follows:

Table 1. One-Sample Kolmogorov-Smirnov Test

|		**Unstandardized Residual**
N		60
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.97314220
Most Extreme Differences	Absolute	.088
	Positive	.088
	Negative	-.068
Kolmogorov-Smirnov Z		.685
Asymp. Sig. (2-tailed)		.737

a. Test distribution is Normal
b. Calculated From Data
Source: Author, 2023

Multicollinearity Test. Multicollinearity is seen by examining the tolerance value and its opponent, namely the variable inflator factor (VIF). Where the instructions that can be used are if the VIF value is less than 10 (ten) and the tolerance value is more than 0.1 then multicollinearity does not occur. The results of the multicollinearity test show that the tolerance values for the reporting system variables, clarity of budget targets and accounting controls are 0.423, 0.377 and 0.416 respectively. The tolerance value obtained for each of these variables is greater than 0.1. VIF values for reporting system variables, clarity of budget targets and accounting controls are 2.363, 2.649 and 2.404 respectively. The VIF value for each variable is less than 10. Based on the values generated above, it can be concluded that there are no symptoms of multicollinearity.

Heteroscedasticity test. The heteroscedasticity test aims to test whether in a regression model, there is an unequal variance from the residuals of one observation to another. If the variance from the residual of one observation to another observation remains, then it is called homoscedasticity and if the variance is different, it is called heteroscedasticity. A good regression model is that there is no heteroscedasticity. To test heteroscedasticity in this study, it was carried out by looking at the scatterplot graph between the dependent variable (ZPRED) and the independent variable (SRESID) (Ghozali, 2013: 139) with the premise that: If there is a certain pattern of listed dots (points), which form a certain regular pattern (wavy, widened, then narrowed), then heteroscedasticity occurs and if there is no clear pattern, and the points spread above and below 0 on the Y axis, then heteroscedasticity does not occur.
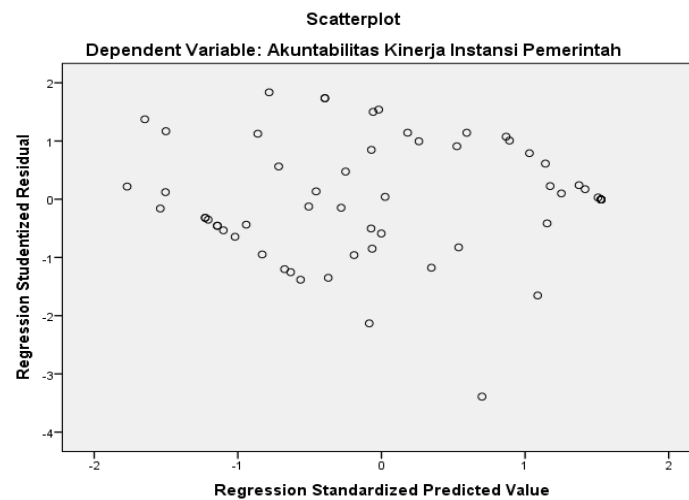
Source: Author, 2023
Figure 3. Scatterplot

Based on the picture shows that the points spread randomly, and spread both above and below the number 0 on the Y axis. It can be concluded that there is no heteroscedasticity in the regression model, so the regression model is feasible to use.

Test Coefficient of Determination (AdjustedR².). The adjusted R Square value will explain the ability of the independent variable to explain the dependent variable. The independent variable can provide almost all the information needed to predict the dependent variable if the $AdjR^2$ value is close to 1.

Table 2. Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.847[a]	.718	.702	3.052	2.117

a. Predictors: (Constant), Accounting controls, Reporting Systems, Clarity of Budget Targets
b. Dependent Variable: Government Agencies Performance Accountability
Source: Author, 2023

Based on the SPSS output above, the coefficient of determination (Adjusted R Square) is 0.702, meaning that the contribution of the independent variables affects the dependent variable by 70.2% while the rest is influenced by other variables.

F test. The F test was conducted to see the effect of the independent variables on the dependent

variable together. The assessment guide is that if F count > F table or significance value < 0.05, it is said that the independent variables jointly affect the dependent variable.

Table 3. ANOVA[a]

Model	Sum of Squares	df	Mean square	f	Sig
1	Regression	1325.198	3	47.431	.000[b]
	Residual	521.535	56		
	Total	1846.733	59		

Source: Author, 2023

Based on the output data above, the calculated F value is 47.431. While the significance value is 0.000 <0.05. Thus, it can be concluded that the multiple regression model is feasible to use and the independent variables namely the reporting system, clarity of budget targets and accounting controls have a simultaneous influence on the dependent variable of government agency performance accountability.

Table 4. T-Test

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig
1 (Constant)	4.696	5.060		.928	.357
Reporting System	.100	.159	.069	.631	.530
clarity of budget goals	.527	.149	.409	3.542	.001
accounting controls	.783	.194	.445	4.037	.000

Source: Author, 2023

From the table above, it can be said that the Reporting System partially does not affect the Performance Accountability of Government Agencies. Budget Target Clarity variable with a t-count value of 3.542 with a significance of 5%. Because the t-count for variable X2 is 3.542 > t-table with a significance value of 0.001 <0.05, it can be said that the Clarity of Budget Targets partially affects Government Agencies Performance Accountability. Accounting Control Variable with a tcount value of 4.037 with a significance of 5%. Because the t-count for variable X3 is 4.037 > t-table with a significance value of 0.000 <0.05, it can be said that accounting controls partially affect Government Agency Performance Accountability.

The Influence of Reporting Systems, Clarity of Budget Targets and Accounting Control on Performance Accountability of Government Agencies. The regional government as the manager of public funds must be able to provide the necessary financial information which is summarized in its reporting system. This is needed to measure and control all activities carried out in improving performance and accountability for the implementation of a plan. Clarity of budget targets will make it easier to get correct or reliable information in public accountability. The clarity of budget targets can also provide criticism in determining the goals to be achieved in a government organization. In addition, government agencies that have well-implemented accounting controls will produce reliable accounting information that is useful to help improve the performance of government agencies. This is because the accounting control system can provide useful information to predict things that are likely to occur from various alternative accounting information system activities (Hery, 2014).

The Influence of Reporting Systems on Performance Accountability of Government Agencies. The results of the regression analysis show that the Reporting System has no effect on the Performance Accountability of Government Agencies. This shows that local governments that apply reporting systems in carrying out their activities are not always able to realize accountability for the

performance of government agencies in their regions. This is because the local government has not been able to maximize the use of the available reporting system, namely the Regional Device Information System (SIPD) to develop accountability for its performance. Besides that, the regional government is still making adjustments because the new SIPD will be implemented in 2022.

The Effect of Budget Target Clarity on Government Agencies Performance Accountability. Budget targets will be achieved if information is available that will encourage the performance of apparatus in achieving organizational goals that have an impact on the performance accountability of government agencies. Hasanah, et al (2017). states that budget execution can provide a positive reaction to increasing the clarity of budget targets. The reaction is an increase in the attitude of government officials towards the budget, an increase in job satisfaction, a decrease in work stress, and significant cost efficiency in implementing the budget. The budget process set for each OPD refers to the Strategic Plan (RenStra). The proposed Budget Financial Plan (RKA) is submitted to the Regional People's Representative Council (DPRD) of Sigi Regency to be discussed and approved so that all budgets implemented by each OPD can be carried out in accordance with the Budget Implementation Document (DPA) which has been stipulated by law applicable laws.

Effect of Accounting Control on Performance Accountability of Government Agencies. Accounting controls related to the reporting system regarding activities in accounting procedures in Sigi Regency, currently use the Local Government Information System which includes AKLAP or Reporting Accounting. Accounting control procedures in government, especially in each OPD, are carried out by recording accounting for every transaction that occurs using a government information system, as well as financial reporting every month, quarter, semester, and annual reports. Financial reports are published regularly at the end of each reporting period in a timely manner. In addition, each transaction that will be carried out has its respective budget listed in the regional apparatus information system so that all transactions have valid transaction evidence.

CONCLUSION

Based on the description above it can be concluded that reporting systems, clarity of budget targets and accounting control simultaneously have a significant effect on government agency performance accountability, reporting system has no significant effect on performance accountability of government agencies, clarity of budget targets has a significant effect on performance accountability of government agencies and accounting control has a significant effect on performance accountability of government agencies.

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