


# The Effect Of Performance-Based Budgeting, Accounting Control And Reporting Systems On Government Performance Accountability

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| Article Info   | ABSTRACT   |
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| <b>Keywords:</b><br>Performance-Based Budget,<br>Accounting Control,<br>Reporting System,<br>Performance Accountability  | Performance accountability is a form of agency accountability for its duties and activities to interested parties or <i>stakeholders</i> . The purpose of this study was to test and analyze the effect of performance-based budgeting, accounting control, and reporting systems on performance accountability of government agencies. The theory used in this research is <i>Agency Theory</i> and <i>Stewardship Theory</i> . The sample used in this study were OPD employees selected using <i>purposive sampling</i> technique with a total of 108 respondents. The data collection method in this study was to use a questionnaire which was then tested and analyzed using multiple linear regression analysis techniques with the SPSS 26 program. The results showed that performance-based budgeting, accounting control, and reporting systems had a positive effect on the performance accountability of government agencies. |
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## INTRODUCTION

Accountability is the responsibility of individuals, groups, or organizations to provide accountability. Based on Government Regulation of the Republic of Indonesia Number 71 of 2010 concerning Government Accounting Standards, accountability is a form of accountability for the management of policy implementation and state assets entrusted to the entity preparing the report in order to achieve predetermined goals on a regular basis. As the leader of an area, the Government is expected to be accountable for its performance. Performance accountability is used as a policy to improve the performance of government agencies. This is triggered by a phenomenon that shows the increasing demands of the general public to government service users for transparency in the realization of regional development budgets. Supported by the BPK-DPR statement that encourages transparency and accountability in state financial management to support government efforts to improve its performance accountability ([sumsel.bpk.go.id](http://sumsel.bpk.go.id), 2023). The DPR (House of Representatives) as a bridge of people's voices is expected to pay more attention to the performance of Government agencies in order to reduce acts of corruption and nepotism.

Along with the reform era, there is a demand for the creation of *Good Governance* in the world of government. *Good Governance* can be realized through increased performance accountability, transparent use of budgets and program reports, and the absence of

corruption, collusion, and nepotism (Engkus et al., 2023). Denpasar City is the city that produces the second highest Regional Original Revenue (PAD) after Badung Regency. PAD is formed from a number of components consisting of local taxes, local levies, and revenue from the management of separated regional assets, and other PAD that is considered legitimate (Pradnyana & Erawati, 2016). Therefore, it is necessary to pay attention to the realization of the local revenue budget.

**Table 1.** SAKIP Assessment Predicate of Regency / City in Bali Province

| District/City      | Predicate |
|--------------------|-----------|
| Buleleng Regency   | B         |
| Jembrana Regency   | B         |
| Klungkung Regency  | B         |
| Gianyar Regency    | B         |
| Karangasem Regency | B         |
| Bangli Regency     | B         |
| Badung Regency     | BB        |
| Tabanan Regency    | B         |
| Denpasar City      | BB        |

Source: 1data.menpan.go.id, 2024

Based on information from *menpan.go.id* explaining the Ministry of Administrative Reform and Bureaucratic Reform (Kemenpan RB), on Wednesday, December 6, 2023, the results of the SAKIP index evaluation showed that in 2023 there was an increase in local government accountability from 2022 as evidenced by the acquisition of SAKIP evaluation scores. In 2022, the Provincial Governments in Indonesia obtained an average SAKIP score of 71.70, which increased to 72.17 in 2023. Meanwhile, the Regency / City Governments in Indonesia in 2022 obtained an average SAKIP score of 62.34, increasing to 63.36 in 2023. This shows that the implementation of performance accountability in government agencies has improved where it gets a BB rating category for provincial governments and B for district / city governments. The Bali Provincial Government in the 2022 SAKIP assessment evaluation received a BB predicate which has been consistent since 2021. Badung Regency and Denpasar City received BB predicates for the evaluation of SAKIP scores. This indicates that the implementation of government agency performance accountability in Denpasar City is getting better, although there are still some imperfect performances.

*Agency theory* is a theory that is able to interpret the performance accountability of government agencies. This is because *Agency theory* assumes a relationship between agent and principal. The nature of performance accountability that requires organizations to create transparency over the performance and budget that has been done encourages organizations to carry out an accountability. In addition, the orientation of leaders who focus on the progress and capabilities of the organization itself also supports the grand theory in this study called *Stewardship theory*. *Stewardship theory* can help explain that the leadership model can be an important role in improving the performance accountability of government agencies.

There are several factors that affect the level of performance accountability of government agencies both from within and outside the agency. In this study, researchers used 3 (three) factors including performance-based budgeting, accounting control and reporting systems to be tested again.

Performance-based budgeting focuses on efforts to achieve outputs and outcomes as measured by the ability to plan the allocation of funds in accordance with the outputs and outcomes to be achieved (Setyanusa & Mutmainnah, 2022). *Agency theory* explains that there are differences in interests and information held between government management (*agent*) and the public (*principal*). The difference in information allows information imbalances to arise which results in fraud. Performance-based budgeting is expected to guide government management in preparing development budgets in order to achieve more targeted results, so as to improve the performance of government agencies (Afriady & Rahmah, 2022). The draft allocation of funds that is prepared can minimize fraud. Research conducted by Priatna & Nuraisyah (2018), Gaffar & Tjoke (2020), Sari et al. (2021), Wahdatul et al. (2021), and Attamimi & Lestari (2023) provide test results related to performance-based budgeting has a positive influence on government agency performance accountability.

H1: The implementation of performance-based budgeting has a positive effect on performance accountability in the Government.

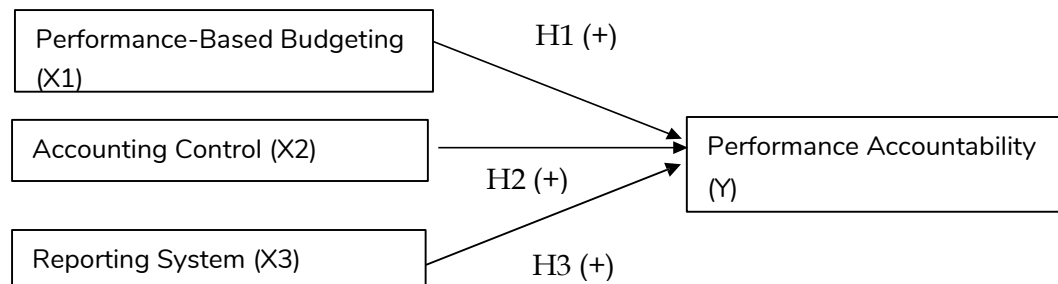
Accounting control is a form of internal control (Mikoshi, 2020). Internal control is related to the way the government regulates the management of its organization. Accounting control is a system of planning, reporting, and monitoring organizational performance. Based on this information, government management can determine performance discrepancies with predetermined performance plans which then become the basis for future government decisions. Stewardship Theory and accounting control are related in terms of organizational goals (Hidayat et al., 2021). A government that is oriented towards achieving the success of its organization will evaluate its previous performance. Accounting control uses accounting information sourced from financial statements. This accounting information is used by the government to make decisions and motivate employees in order to change the pattern of organizational activities for the better (Ningsih et al., 2022). Improving organizational performance can make it easier to report accountability for public funds effectively, efficiently, and economically, so that government goals and public expectations can be met. Research by Isnanto et al. (2019), Ariyandani et al. (2020), Mikoshi (2020), and Mile et al. (2023) show that accounting control has a positive and significant effect on the performance accountability of government agencies.

H2: Accounting control has a positive effect on Government performance accountability.

The reporting system is a stage in producing and submitting a final report on the implementation of activities which includes performance achievement and real realization of the budget (Rahman & Yusuf, 2021). *Agency theory* assumes a link between the government (*agent*) and the public as (*principal*). The public demands proof of budget realization against the performance that has been carried out. This means that the government needs to make an accountability report. The reporting system shows that OPD subordinates report their accountability to superiors (city government). As research by Paramitha & Gayatri (2016),

Maharani et al. (2022), Istiqfarini & Widajantie (2023) and Riyadi & Sanusi (2023) show that there is a positive influence of the reporting system on the performance accountability of government agencies.

X3: Reporting system has a positive effect on Government performance accountability.



**Figure 1. Research Model**  
Source: Research Data, 2024

## METHODS

The research location was carried out at the Denpasar City Government Regional Apparatus Organization. This study was calculated using indicators to compile statements. The performance-based budget variable is honestly using 4 indicators, namely: 1) Budget planning; 2) Budget implementation; 3) Budget reporting/accountability; and 4) Performance evaluation (Rakhmi, 2018). Accounting Control variables are measured using 7 indicators, namely: 1) Audit as a decision-making tool; 2) Time period; 3) Authorization; 4) Transaction evidence; 5) Recording transactions; 6) Updating accounting records; and 7) Approval of financial statements (Agustin, 2018). Approval of financial statements (Agustin, 2018). Furthermore, the reporting system variable is measured using 4 indicators, namely: 1) Relevance and reporting; 2) Causes of deviation; 3) Action taken; and 4) The length of time for correction (Devi & Alit, 2020). The Performance Accountability variable is measured using 5 indicators, namely: 1) Performance planning; 2) Performance measurement; 3) Performance reporting; 4) Performance evaluation; and 5) Performance achievement (Devi & Alit, 2020).

The total population is 36 OPDs within the Denpasar City Government. The sample of this study was determined using a saturated sample technique with a *purposive sampling* method in determining the number of respondents with the respondent criteria including the Head of OPD, Head of General and Planning Division / Sub Division, Head of Finance and Accounting Division / Sub Division or those involved in making performance accountability reports with a minimum tenure of 1 year. The sample obtained was 108 respondents from 36 OPD samples. This research data is in the form of quantitative data obtained from the results of *scoring the* respondents' answers to the statements in the questionnaire distributed, so the data source is primary. The score is measured using a 4-level Likert scale with the aim of reducing undecided answers. The lower the value point, the more disagreeable the answer to the statement chosen, and vice versa. The data collection method was carried out through a survey using a questionnaire distributed to the respondents.

*Offline*, namely by distributing printed questionnaires directly to each OPD within the scope of Denpasar City. The second option is done *online*, namely using a *google form* attached to a research permit. The questionnaire data was then tested for validation and reliability and analyzed using descriptive statistical analysis techniques and multiple linear regression analysis, with the following equations

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e \dots\dots\dots(1)$$

Description:

Y : Performance accountability

$\alpha$  : Constant

$\beta_1, \beta_2, \beta_3$  : Regression coefficients for  $X_1, X_2, X_3$

$X_1$  : Performance-based budgeting

$X_2$  : Accounting control

$X_3$  : Reporting system

e : error

## RESULTS AND DISCUSSION

The research results were calculated through the use of the *Statistical Product and Services Solutions* (SPSS) application. Validity testing showed the results that all research indicators of performance-based budget variables, accounting controls, reporting systems, and performance accountability obtained a correlation coefficient > 0.30, so they were declared valid. Reliability testing shows the level of tendency of respondents' answers. In the research, the test results obtained show that each research indicator shows the *Cronbach's Alpha* coefficient value > 0.70 which indicates reliable.

**Table 2.** Descriptive Statistical Test Results

|                             | N   | Minimum | Maximum | Mean  | Std. Deviation |
|-----------------------------|-----|---------|---------|-------|----------------|
| Performance Based Budgeting | 108 | 31      | 56      | 49,74 | 6,773          |
| Accounting Control          | 108 | 17      | 36      | 30,81 | 4,403          |
| Reporting System            | 108 | 10      | 20      | 17,10 | 2,630          |
| Performance Accountability  | 108 | 20      | 44      | 37,28 | 5,337          |

Source: Research Data, 2024

The results of statistical analysis as in Table 2 show some results, namely the performance-based budget variable ( $X_1$ ) measured using 14 statements with a scale value between 31 to 56, with an average of 49, 74 and a *standard deviation* of 6.773 (below the mean value). The accounting control variable ( $X_2$ ) as measured using nine statements obtained a value for *the scorsing* results between 17 and 36, with a mean value of 30.81, and a *standard deviation* of 4.403 (below the mean value). The reporting system variable ( $X_3$ ) which is measured using five statements with a value scale of 10 to 20. The mean value of the reporting system is 17.10, and the *standard deviation* is 2.630 (below the mean value). Performance accountability variable (Y) which is measured using 11 (eleven) statements whose scores range from 20 to 44, with an average performance accountability of 37.28. The *standard deviation* of performance accountability is 5.337 (below the mean value).

**Table 3.** Normality Test Results

|                        | Unstandardized Residual |
|------------------------|-------------------------|
| N                      | 108                     |
| Test Statistic         | 0,084                   |
| Asymp. Sig. (2-tailed) | 0,060                   |

Source: Research Data, 2024

The classic assumption test related to normality is carried out to determine whether a regression equation is normal or not (Ghozali, 2016: 111). This test uses the *One Sample Kolmogorov-Smirnov* (K-S) method. The normality test is determined by looking at the *asymp. Sig (2-tailed)*. If the value is  $> 0.05$ , it indicates that the data is normally distributed, but if the value is  $< 0.005$ , the opposite is true. Table 3 shows the results of the normality test which shows the results of the *Asymp. Sig. (2-tailed)* is  $0.060 > 0.05$ . The calculation results indicate that the data in this study are normally distributed.

**Table 4.** Multicollinearity Test Results

| Variables                        | Collinearity Statistic |       | Description            |
|----------------------------------|------------------------|-------|------------------------|
|                                  | Tolerance              | VIF   |                        |
| Performance-Based Budgeting (X1) | 0,499                  | 2,005 | Multicollinearity Free |
| Accounting Control (X2)          | 0,487                  | 2,055 | Multicollinearity Free |
| Reporting System (X3)            | 0,576                  | 1,737 | Multicollinearity Free |

Source: Research Data, 2024

Multicollinearity test is conducted to see if a regression model can show the relationship between independent variables (Ghozali, 2016: 105). Symptoms of multicollinearity can occur if the tolerance value is below 0.10 and the VIF value is above 10, and vice versa (Ghozali, 2016: 103). Based on Table 4, it can be seen that the tolerance value of each independent variable is  $> 0.10$  and the VIF value is less than 10.  $<$  This means that the regression equation in this study is not affected by multicollinearity elements.

**Table 5.** Heteroscedasticity Test Results.

| Variables                        | Sig   | Description             |
|----------------------------------|-------|-------------------------|
| Performance-Based Budgeting (X1) | 0,631 | Heteroscedasticity Free |
| Accounting Control (X2)          | 0,513 | Heteroscedasticity Free |
| Reporting System (X3)            | 0,243 | Heteroscedasticity Free |

Source: Research data, 2024

The heteroscedasticity test is useful for analyzing whether there is uneven variation between observations (heteroscedasticity) in the regression model. Homoscedasticity is a term that indicates the similarity of variations in a regression model that is said to be good (Ghozali, 2016: 134). This study uses the Glejser Test to determine the level of diversity of answers. Table 5 shows the calculation results obtained where the significance value of each independent variable is worth  $> 0,05$ . This means that the independent variable has no effect on the *absolute residual* and the regression model does not experience symptoms of heteroscedasticity.



Multiple linear regression is a technique that assesses the correlation between several independent variables on the dependent variable to determine whether there is a relationship or causation between several independent variables (Riduwan, 2013: 154).

**Table 6.** Multiple Linear Regression Analysis Results.

| Variables                        | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig.  |
|----------------------------------|-----------------------------|------------|---------------------------|-------|-------|
|                                  | B                           | Std. Error | Beta                      |       |       |
| (Constant)                       | 5,139                       | 2,783      |                           | 1,846 | 0,068 |
| Performance-Based Budgeting (X1) | 0,171                       | 0,072      | 0,216                     | 2,385 | 0,019 |
| Accounting Control (X2)          | 0,518                       | 0,111      | 0,427                     | 4,650 | 0,000 |
| Reporting System (X3)            | 0,450                       | 0,171      | 0,222                     | 2,624 | 0,010 |

Source: Research Data, 2024

In Table 6, the multiple linear regression analysis shows the results that form the following regression equation.

$$Y = 5.139 + 0.171X_1 + 0.518X_2 + 0.450X_3 + e$$

Referring to the equation, the constant value of 5.139, means that if the performance-based budget ( $X_1$ ), accounting control ( $X_2$ ), and reporting system ( $X_3$ ) are 0 (zero), the level of performance accountability (Y) of the Denpasar City government OPD is 5.139. Beta value  $X_1$  is 0.171. This means that if the performance-based budget increases by one unit, the performance accountability variable of the government OPD will increase by 0.171, assuming that the other variables do not change. The Beta value of  $X_2$  is 0.518, which means that if there is an increase in accounting control by one unit, the performance accountability of government OPDs will also increase by 0.518, provided that other variables remain constant. The reporting system ( $X_3$ ) has a regression coefficient of 0.450. Signaling that every time there is an increase in the reporting system by one level, the level of performance accountability of government OPDs also increases by 0.450, assuming other variables do not change.

**Table 7.** Model Feasibility Test Results (F Test)

| Model                   | Sum of Squares | df  | Mean Square | F      | Sig.              |
|-------------------------|----------------|-----|-------------|--------|-------------------|
| <sup>1</sup> Regression | 1745,354       | 3   | 581,785     | 46,460 | ,000 <sup>b</sup> |
| Residuals               | 1302,313       | 104 | 12,522      |        |                   |
| Total                   | 3047,667       | 107 |             |        |                   |

Source: Research Data, 2024

The model feasibility test (F test) is a test of the significance level of all independent variables on the dependent variable *simultaneously* (Ghozali, 2016: 96). Table 7 explains that the calculated F value is 46.460 which has a significance value of  $0.000 \leq 0.05$ . This condition indicates that the regression model used in this study is said to be worthy of testing and has a *simultaneous* influence between performance-based budget variables, accounting controls, and reporting systems on performance accountability.

**Table 8.** Determinance Coefficient Test Results ( $R^2$ )

| Model | R                  | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|--------------------|----------|-------------------|----------------------------|
| 1     | 0,757 <sup>a</sup> | 0,573    | 0,560             | 3,539                      |

Source: Research Data, 2024

Determinant coefficient test to assess how far a model is able to describe its dependent variable. The Adjusted R Square value is used as an indicator. This test is determined by looking at the coefficient of determination in the range of zero to one ( $0 < R^2 < 1$ ). In Table 8, it can be seen that the adjusted R square value is 0.560, meaning that 56% of the variation in performance-based budget variables, accounting controls, and reporting systems can explain performance accountability variables. While the remaining 44% is influenced by other aspects not covered in this study.

Hypothesis testing is carried out with the aim of testing the independent variables, namely performance-based budgeting, accounting control, and reporting systems on the dependent variable, namely the accountability of government agency performance *partially* by looking at the significance value of each variable. The t test is determined with a significant level of 5% ( $\alpha = 0.05$ ). Table 9 shows the results of the t-test.

**Table 9.** Hypothesis Test Results (t-test)

| Variables                        | <i>t</i> | <i>Sig.</i> |
|----------------------------------|----------|-------------|
| (Constant)                       | 1,846    | 0,068       |
| Performance-Based Budgeting (X1) | 2,385    | 0,019       |
| Accounting Control (X2)          | 4,650    | 0,000       |
| Reporting System (X3)            | 2,624    | 0,010       |

Source: Research Data, 2024

Based on the results of the analysis of performance-based budget variables, the t-count value shows  $2.385 > t\text{-table } 1.983$ , indicating a positive t-count. The significance value shows a result of  $0.019 < 0.05$ , with a positive regression coefficient. Thus, it is concluded that the results of the t-test of the performance-based budget variable have a positive and significant effect on the performance accountability of the Denpasar City OPD.

From the test results of the accounting control variable, it shows the t-count value of  $4.650 > t\text{-table } 1.983$  which means that the t-count is positive. The significance value shows a highly significant result of  $0.000 < 0.05$ , and the regression coefficient is positive. This means that the results of the t-test on the accounting control variable show a positive and significant effect on the performance accountability of the Denpasar City OPD.

The results of the analysis on the reporting system variable, obtained a t-count value of  $2.624 > t\text{-table } 1.983$  which indicates that the t-count can be positive. The significance value shows a result of  $0.010 < 0.05$  and the regression coefficient is positive. This means that the t-test results of the reporting system variable show a positive and significant influence on the performance accountability of the Denpasar City Government OPD.



### **Performance-Based Budgeting Affects Performance Accountability**

Hypothesis one ( $H_1$ ) the effect of performance-based budgeting on performance accountability obtained significance with a result of  $0.019 < 0.05$ , which means that the first hypothesis is accepted. The first hypothesis explains that the better the OPD in implementing a performance-based budget, the better its performance accountability. This means that when an OPD can determine the budget in accordance with its performance, the level of performance accountability of an OPD will also improve.

The results of this study are supported by Agency theory. This theory assumes that the existence of the government's role as an agent requires the government to establish an appropriate strategy in order to realize targeted budget planning and implementation. The strategy can begin with strategic performance planning. The accuracy of the right performance plan will lead to the accuracy of budget execution. The accuracy of budget implementation can increase the success of an implemented program. This means that the better the accountability of government performance that shows the success of the program as an accountability to *stakeholders*, namely the community as the principal. The findings are in line with research Gaffar & Tjoke (2020) and Attamimi & Lestari (2023) which shows the results that there is a positive influence of budget-based on the performance accountability of government agencies.

### **Accounting Control Affects Performance Accountability**

Hypothesis two ( $H_2$ ) the effect of accounting control on performance accountability obtained a fairly strong significance value of  $0.000 < 0.05$ , which means that the second hypothesis is accepted. There is a significant positive effect between accounting control and performance accountability of the Denpasar City OPD as evidenced by the regression coefficient value of 0.518. It can be concluded that the more correct accounting control will also improve OPD in reporting its performance accountability. This means that if the accounting control of an OPD is good and correct, it can help improve the performance accountability of government OPDs.

The results of this study support the assumptions of Stewardship Theory. Stewardship theory is able to explain that accounting procedures on financial reports applied by an OPD can help the validity and accuracy of a report. An accurate *financial* report is a report that can show the conformity between budget planning and implementation with the reality of the performance carried out. This condition indicates that a leader who prioritizes the success of his program can trigger an increase in the performance accountability of an OPD due to the suitability of the budget and performance. This finding is consistent with research Ariyandani *et al.* (2020) and Mile *et al.* (2023) showed that accounting control has a positive and significant effect on the performance accountability of government agencies.

### **Reporting System affects Performance Accountability**

Hypothesis three ( $H_3$ ) the reporting system affects performance accountability, showing that the alternative hypothesis is accepted as evidenced by the acquisition of a significance value of  $0.010 < 0.05$ . The regression coefficient of variable  $X_3$  reaches 0.450, showing that there is a positive and significant influence on the reporting system with the performance accountability of the Denpasar City Government OPD.

The results of this study support the assumptions of *Agency Theory*. This theory can interpret that the relationship between subordinates and superiors has an important role in knowing the smooth performance and suitability of the budget. When a subordinate can report the progress of performance and budget properly on a work program, the superiors will get the appropriate information to determine the next action on the work program. Thus, this condition can minimize the occurrence of budget implementation errors which result in the performance accountability of a Government OPD. This finding is in accordance with previous researchers, namely Maharani *et al.* (2022), Istiqfarini & Widajantie (2023) and Riyadi & Sanusi (2023) which shows that the reporting system has a significant positive effect on government performance accountability.

## CONCLUSION

Based on the output of this study, empirical evidence is obtained that Performance-Based Budgeting, Accounting Control and Reporting Systems have an influence on the Performance Accountability of government agencies. This assumption is based on the *output of the data analysis* that has been carried out utilizing multiple linear regression analysis. The effect of Performance-Based Budgeting shows a positive value on the Performance Accountability of the Denpasar City Government OPD. This means that the OPD performance-based budget is getting better, can improve the accountability of government performance. The Accounting Control variable has a positive influence on the Performance Accountability of the Denpasar City Government OPD. This means that the better an OPD is in its accounting control, the more the accountability of government performance will increase. The effect of the Reporting System also has a positive effect on the Performance Accountability of the Denpasar City Government OPD. This condition indicates that an OPD that is able to organize its reporting system properly will be able to improve its performance accountability. This study has limitations in data collection because it is only done through distributing questionnaires, which can cause response bias and misunderstanding of statements by respondents. It is hoped that future researchers can add other data collection methods such as interviews, observation and documentation. So that it can help reduce the response bias that occurs. In addition, the coefficient of determination in this study shows 56% and the remaining 44% is explained by other variables. This figure shows that the influence caused by other variables is still quite large. In future studies, it is recommended to be able to use or add other independent variables such as budget target clarity, compliance with laws and regulations, organizational culture, regional financial management information systems, accounting understanding, financial report quality, managerial control systems and other factors that affect the performance accountability of government agencies. For the Denpasar City Regional Apparatus Organization, the results of this study are expected to improve the performance accountability of each agency through improving accounting controls, reporting systems and budgeting systems that implement a performance-based budget system. This can help budget planning and implementation to be in line with planned performance. So that it can improve performance accountability which is the expectation of the community or *stakeholders*.

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