
Factors that Affect Government Accountability with Moderating Variable Accounting Control

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Abstract: This study aims to determine the effect of budget performance, budget objectives and value for money on government performance accountability with accounting control as a moderating variable. This research was conducted by purposive sampling as many as 50 respondents from 14 Regional Work Unit at the Makassar City Government using multiple linear regression analysis. The results showed that budget performance, clarity of budget objectives and value for money had a significant and positive effect on government performance accountability. Likewise, accounting control is able to strengthen the relationship between budget performance and value for money on government performance accountability, while accounting control does not strengthen the relationship between clarity of budget objectives and government performance accountability.

Keywords: Budget Performance, Budget Goal Clarity, Value for Money, Accounting Control, Accountability of Government

1. Introduction

Indonesia is a unitary state that implements regional autonomy or decentralization which is somewhat similar to a union or federal state. Regional autonomy can be interpreted as an obligation that is authorized to autonomous regions to harmonize and handle government affairs and the interests of local communities according to the aspirations of the people so as to increase the effectiveness and effectiveness in terms of service to the community and the implementation of development in accordance with applicable regulations.

Performance accountability report according to Presidential Instruction No. 7 of 1999 concerning Government Agency Performance Accountability Report (LAKIP), which is a document containing an explanation of the realization of the Government Institution Performance Accountability System (SAKIP) which is then developed in an integrated manner with the planning system, budgeting system and treasury system which is submitted to the government. The Minister of Finance, the State Minister for National Development Planning and subsequent evaluation and evaluation by the State Minister for Administrative Reform of the Bureaucratic Reform [21].

Decree of the Head of the State Administration Agency

(LAN) No. 239/IX/6/8/2003 concerning Guidelines for Preparation of Government Institution Performance Accountability Reporting, explains that the accountability of the performance of government agencies is a manifestation of the obligation of a government agency to account for the success and failure of the implementation of the organization's mission in achieving goals and objectives that have been established through periodic accountability. This is important so that it can meet the demands of transparency and public accountability of local governments for the management of public money, as contained in the QS. An-Nisa/4:58.

The paragraph explains that in managing the budget, stakeholders should be able to carry out the mandate and be responsible for carrying out their duties properly. The stakeholders are required to always be responsible for the work done, especially in terms of decision making, so that the decision will not harm any party.

Regarding the alleged corruption case of West Sulawesi Regional Revenue and Expenditure Budget (APBD) in 2015-2016, the high prosecutor's investigation team found a number of unscrupulous members of the West Sulawesi DPRD suspected of receiving a fee of 5-10 percent of the total budget of each project to smooth the project budgeting

process mentioned in the budget. In that case there was an indication of budget engineering because the funds used were allegedly not in accordance with their designation (published in the news portal <http://regional.kompas.com>) [13].

Abuse of authority in the management of regional budgets often occurs and surfaces so that people often question and give statements of dissatisfaction with the performance of regional leaders [19]. Related to this, there is a case that has been revealed to the public, namely the South Sulawesi Police Corruption Team suspected that the Head of Makassar Regional Financial and Asset Management Agency (BPKAD) Makassar (Erwin S. Hayya) related to abuse of authority regarding the procurement of ATK and Food and Drink in 2017. Erwin suspected of carrying out fictitious orders for personal interests so that the country indicated a loss of up to Rp 300 million.

Based on several cases that occur can illustrate that the accountability of the performance of government agencies must still be addressed and there are still complaints from the public about the allocation of the budget that is not in accordance with the needs and priorities. Under its responsibility, the government must strive to implement performance-based budgeting and clarity of budget targets that are managed by using the concept of value for money (effective, efficient and economical), this can later describe performance in an agency and can be accounted for. So that in this study performance-based budgeting, clarity of budget targets and value for money and accounting controls are carried out to see the relationship in improving the accountability of government agencies' performance.

Based on the explanation above, the problem formulation of this research is 1) Does budget performance the effect accountability of government agency's performance? 2) Does the budget goal clarity the effect accountability of government agency's performance? 3) Does the value for money the effect accountability government agency's performance?, 4) What is accounting control can moderate the relationship between budget performance, budget goal clarity and value for money to accountability of government agency's performance?

Theory is Stewardship rooted in the science of psychology and sociology that leads to the attitude of service that was sparked by Donaldson and Davis. Around 1957, the approach stewardship was used as an approach to determine the main emphasis of a financial statement. Theory Stewardship has a strong relationship between organizational success with the performance of an organization, so that the utility function will be maximal.

Stewardship theory focuses more on the results to be achieved without trying to be more selfish but for the benefit of the organization or the public. Where the principle as the giver of responsibility also has the role of monitoring stewards in carrying out their duties as recipients of authority. Steward or the government should also maximize the responsibility for the performance of a given society and its application can be run properly and optimized for the creation of governance (good governance) which is more

transparent and accountable.

Halim, Abdul and Muhammad Syam Kusufi [7] explain that budget performance is a budgeting technique in the public sector that is structured to overcome various weaknesses contained in traditional budgets, especially weaknesses caused by benchmarks that can be used to measure performance in achieving public service goals and objectives.

Budget performance can be interpreted as a method of preparing a budget based on consideration of workload (work land) and unit costs (unit cost) of each structured activity and output measurement used as an indicator of organizational performance [24]. Financial Education and Training Agency (BPPK) in [24] revealed that the elements of performance-based budgeting are performance measurement, rewards and penalties, performance contracts, external and internal controls, and management accountability.

Budget goal clarity can be interpreted to the extent that the budget goals have been clearly and specifically set so that the budget can be understood by people who have the responsibility for achieving the budget targets [22]. Budget that is not effective and not oriented on performance will have an impact on the failure of planning that has been prepared [3].

Mahmudi [16] in his book titled public sector performance management, said that value for money is an important concept in public sector organizations where value for money has an appreciation of the value of money.

The use of performance measurement of value for money can achieve good public accountability, as revealed by [17] that public accountability is not merely the ability to show how public money is spent, but includes showing the ability to use public money has been spent economically, efficiently and effectively (value for money).

One type of management control is financial control (financial control) that utilizes the accounting system. Accounting control is the testing of controls relating to accounting tasks or transactions [26]. Accounting control systems are all formal procedures and systems that use information to maintain or change an organization's activity patterns.

Research conducted [4] indicates that there is a positive and significant relationship between the effect of performance-based budgeting on regional government performance accountability. Similarly, research conducted by [24] which states that performance-based budgeting has a significant positive effect on the performance accountability of Bandung Regency government agencies.

Anjarwati, Mei et al indicate that the clarity of budget targets has a positive and significant effect on the accountability of the performance of government agencies [2, 10, 25]. However, it is different from the results of research conducted by [9] which shows that the clarity of budget targets negatively influences the performance of government agencies.

The regional budget must be a benchmark for performance achievement so that regional budget planning can clearly

describe performance targets. The ambiguity of budget targets in managing the budget can be confused, unsettled and dissatisfied at work, so that it has implications for performance degradation which also means declining accountability in organizational performance [5].

The public sector is confronted directly with the public interest so that there are demands to be more excellent in providing higher quality services, the application of the concept of value for money can provide an objective assessment in organizational and management decision making so as to increase accountability for its performance in a government agency [1].

A budget that is compiled in a comprehensive and detailed manner and through accurate preparation usually can still

experience various obstacles or things that were not previously considered during the execution of the budget, so to avoid these deviations the accounting control role is needed therein.

Control accounting that runs well in a government agency can show with certainty the implementation of performance-based budgeting systems, budget targets and the implementation of the concept of value for money on what will be achieved by government officials so that they have sufficient information in managing the budget [25]. The adequacy of this information will certainly encourage government agencies in achieving their organizational goals which will have an impact on the accountability of the performance of government agencies.

The research framework can be described in the following model:

Picture 1: Framework for Thinking

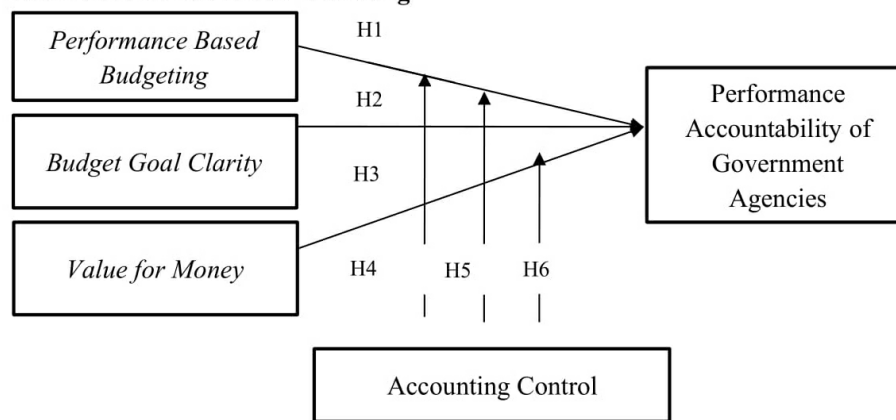


Figure 1. Framework of Thinking.

2. Method

Types and sources of research

Based on previous research on the factors that affect the accountability of the performance of government agencies has been done by many researchers before. But the difference in this study, researchers want to test how the influence of budget performance, budget goal clarity and value for money on the performance accountability of government agencies, in addition, researchers also use accounting controls as a moderating variable. The reason for choosing accounting controls as a moderating variable is because using accounting controls can estimate the costs and profitability of certain successes and choose the best alternative in each case and also problems so as to increase accountability of financial performance at government.

This type of research is quantitative research that uses numbers and statistical calculations. This research was conducted within the scope of the Makassar City Government, namely the Makassar City Regional Work Unit (SKPD). The population in this study were 14 Regional Work Units (SKPD) consisting of Agencies and Offices. The approach used in this research is descriptive research. This

type of research generally relates to individuals, groups or organizations in the form of events or procedures [12].

The method of determining the sample in this study was carried out by the method of purposive sampling, from each SKPD 4 respondents will be taken with the criteria of the Head of Service / Agency, Head of Finance Sub Division, Head of Program Sub Division and Committing Officer (PPK). This criterion is based on the fact that the party has responsibilities in the performance reports of government agencies. So that the number of samples in this study as many as 50.

Primary data obtained from the questionnaire were distributed directly to respondents, namely by visiting the respondent's place at the Makassar Regional Work Unit (SKPD).

The research instrument used in this study is to gather quantitative information about the variables being studied, in measuring the opinions of respondents 5 scales were used Likert by scoring the answers to the questionnaires filled out by respondents, namely

- 1 = Strongly Disagree (STS)
- 2 = Disagree (TS)
- 3 = Disagree (KS)
- 4 = Agree (S)

5 = Strongly Agree (SS).

Table 1. Operational Definition.

Variable	Indicator	Scale
Budget performance (X ₁)	1. Performance measurement	Likert
	2. Reward and punishment	
	3. Employment contracts	
	4. External and internal controls	
	5. Management accountability	
Budget goal clarity (X ₂)	1. Responsibility Center	Likert
	2. Planning	
	3. Field of activity	
	4. Products	
	5. Return	
Value for money (X ₃)	1. Economical (saving carefully)	Likert
	2. Efficiency (useful)	
	3. Effectiveness (effective)	
Accounting Control (M)	1. Reliability of financial reporting	Likert
	2. Effectiveness and efficiency of operations	
	3. Compliance with the law and appliance regulations	
Accountability of Performance (Y)	1. Honesty accountability	Likert Government Agency's
	2. Legal accountability	
	3. Process accountability	
	4. Program Accountability	
	5. Accountability policy	

The method of analysis of this study uses descriptive statistics, data quality tests (validity and reliability), classic assumption tests and hypothesis tests namely multiple linear regression analysis and Moderated Regression Analysis (MRA) with analytical approaches performed with the help of computers through the IBM SPSS 21 program for windows. Interpretation of the results obtained cannot be directly carried out. This is because the regression model must be tested in advance whether it meets the classical assumptions. The classic assumption test includes a normality test, a multicollinearity test and a heteroscedasticity test.

Multiple linear regression analysis uses the following formula to test the effect of independent variables on the

dependent variable, namely:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Description:

Y = Accountability of Government Agency's Performance

α = Konstanta

X₁ = Budget performance

X₂ = Budget Goal Clarity

X₃ = Value for Money

β_1 - β_3 = Coefficient Multiple Regression

e = Error term

The interaction test step in this study can be described by the regression equation as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_1 * X_4 + \beta_6 X_2 * X_4 + \beta_7 X_3 * X_4 + e$$

Description:

Y = Accountability of Government Agency's Performance

X₁ = Budget performance

X₂ = Budget Goal Clarity

X₃ = Value for Money

X₄ = Accounting Control

X₁*X₄ = Interaction between Budget performance with Accounting Control

X₂*X₄ = Interaction between Budget Goal Clarity with Accounting Control

X₃*X₄ = Interaction between Value for Money with Accounting Control

α = Konstanta

β_1 - β_7 = Regression Coefficient

e = Error Term

This study uses the coefficient of determination, F test (simultaneous significance test) and t test (partial / individual

significance test) with a significance level of 0.05 [6].

3. Results and Discussion

Respondents in this study consisted of the Head of the SKPD, the Head of the Financial Sub-Section, the Head of the Program Sub-Division and the Commitment Making Officer (PPK). The questionnaires distributed amounted to 56 items and the number of questionnaires returned and could be processed were 51 items or the return rate obtained was 91.07% of the total distributed. While the questionnaire that did not return was 5 items or the level obtained was 8.93%. 5 questionnaires were not returned due to the limitations and busyness of the respondents contained in several SKPD Makassar City where the study was conducted.

Validity testing in this study was conducted to ascertain whether the questionnaire to be used to measure research

variables was valid or not. The questionnaire can be said to be valid if the question or statement on the questionnaire is able to reveal something that is measured by the questionnaire. The item statement is valid by looking at the Corrected Item Total Correlation value. If the item statement has a calculated r value > from the r table value, it can be said to be valid.

Based on the results of statistical calculations show that all statement items of the studied variables already have a

positive correlation coefficient and are greater than the r -table value of 0.2787. This means that the questionnaire statement items obtained are valid and further data testing can be done.

Data reliability testing is performed using the method, Cronbach Alpha which is an instrument that is said to be reliable if it has a reliability coefficient of 0.60 or more. The results of data reliability testing can be seen in the following table:

Table 2. Reliability Test Results.

No	Variabel	Cronbach's Alpha	Information
1.	Budget performance	0,705	Reliabel
2.	Budget Goal Clarity	0,812	Reliabel
3.	Value for Money	0,789	Reliabel
4.	Accounting Control	0,864	Reliabel
5.	Accountability of Government Agency's Performance	0,862	Reliabel

Source: Primary Data, processed 2018.

Table 2 shows that the Cronbach's alpha value of all variables is greater than 0.60, so it can be concluded that the questionnaire instrument used can be said to be reliable or can be trusted as a measurement tool for the variables contained in this study. Testing classic assumptions in this study include normality test, multicollinearity test, and

heteroskedasticity test. Normality test is done in order to see the variables used to test the hypothesis that the distribution is normal or not. A regression equation can be considered normal if the value of the probability of Kolmogorov-Smirnov greater than 0.05. test results Kolmogorov Smirnov can be seen in the following table:

Table 3. Normality Test Results – One Sample Kolmogorov-Smirnov.

		Unstandardized Residual
N		50
Normal Parameters ^{a, b}	Mean	,0000000
	Std. Deviation	1,65445664
	Absolute	,140
Most Extreme Differences	Positive	,140
	Negative	-,070
Kolmogorov-Smirnov Z		,989
Asymp. Sig. (2-tailed)		,282
a. Test distribution is Normal.		
b. Calculated from data.		

Source: Output SPSS 21 (2018).

Based on table 3 it can be seen that the significance of kolmogorov-smirnov value as indicated by asymp sig (2-tailed) is above 0.05 or 5%, which is equal to 0.282 or 28.2%. This shows that the data or variables in this study are normally distributed. Another way to test normality besides the test Kolmogorov Smirnov is to look at the graph normal probability plot in Figure 2.

Based on the figure above shows the points (data) that are scattered around the diagonal line and the spread of these points follows the direction of the diagonal line. This means that the regression models in this study have fulfilled the normality assumption. Based on the results of the calculation of multicollinearity test statistics can be seen in the following table:

Table 4. Multicollinearity Test Results.

Model		Collinearity Statistics	
		Tolerance	VIF
1	Budget performance	,546	1,832
	Budget Goal Clarity	,660	1,515
	Value for Money	,640	1,562
	Accounting Control	,701	1,428
a. Dependent Variable: Accountability of Government Agency's Performance			

Source: Output SPSS.

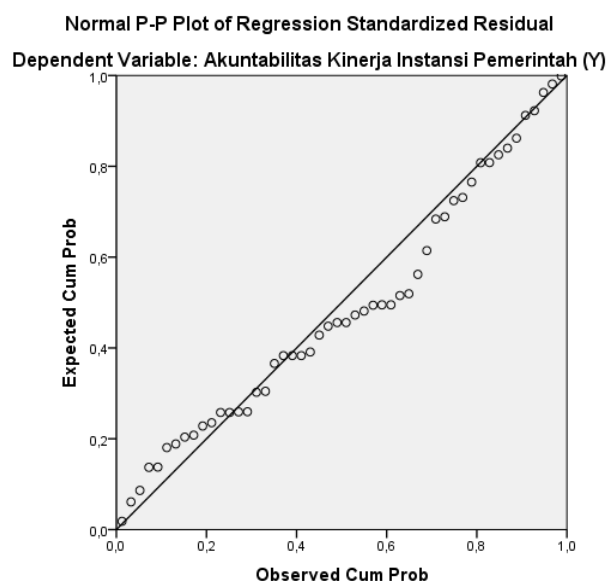


Figure 2. Normality Test – Normal Probability Plot.

The multicollinearity test in the table above shows the value tolerance is greater than 0.10 and the VIF (Variance Inflating Factor) value for all variables in this study has a value smaller than 10, so it can be concluded that there are no symptoms of multicollinearity.

Heteroscedasticity testing can be done using scatter plots. If there are no regular patterns, then the regression model is free from heteroscedasticity problems. The results of heteroscedasticity testing using the method are scatter plot obtained in figure as follow figure 3:

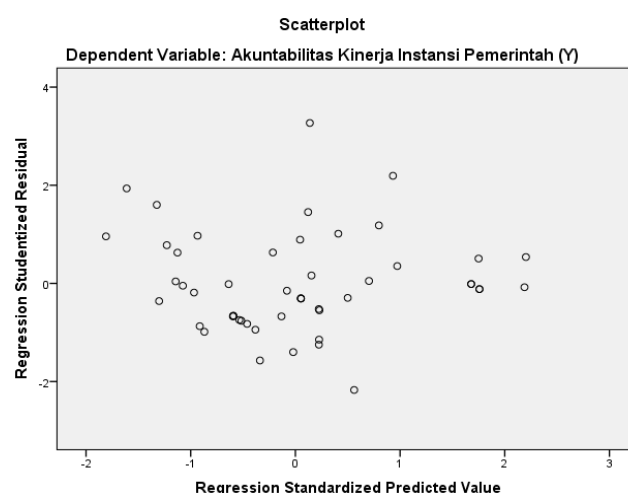


Figure 3. Heteroscedasticity Test – Chart Scatterplot.

Heteroskedasticity test results in the figure above shows that the scatter plot graph shows the pattern of spread, where 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 model Regression is appropriate to predict the accountability of government agencies' performance based on budget performance, budget goal clarity, value for money and accounting control.

Heteroscedasticity test can also be done using glacier test. Glejser test is used to strengthen the results of the scatter plot graph. The test results can be seen in the following table 5:

Table 5. Heteroskedasticity Test Results – Glejser Test.

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	2,581	2,409		1,072	,290
Budget performance	,056	,067	,160	,831	,411
Budget Goal Clarity	-,172	,089	-,338	-1,937	,059
Value for Money	,001	,067	,002	,011	,991
Accounting Control	-,025	,081	-,052	-,307	,760

a. Dependent Variable: AbsUt

Source: Output SPSS 21.

Based on the glacier test results in the above table it can be concluded that all variables in this study are homocedasticity variables, because the significance value of these variables is greater than 0.05.

Hypothesis testing H_1 , H_2 , and H_3 is done with multiple

regression analysis to test the effect of budget performance, budget goal clarity and value for money on the performance accountability of government agencies. The test results are shown in table 6 as follows:

Table 6. Coefficient Determination Test Results (R^2).

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,739 ^a	,547	,517	1,88894

a. Predictors: (Constant), Value for Money, Budget Goal Clarity, Budget performance

Source: Output SPSS 21 (2018).

The coefficient of determination test results in the table above shows the adjusted r square value of 0.517, this shows that 51.7% of the accountability of the performance of

government agencies is influenced by the variable budget performance, budget goal clarity and value for money 48.3% influenced by other variables which was not examined in study.

Table 7. Test Results F – Simultaneous Test.

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	197,867	3	65,956	18,485	,000 ^b
Residual	164,133	46	3,568		
Total	362,000	49			

a. Dependent Variable: Accountability of Government Agency's Performance
b. Predictors: (Constant), Value for Money, Budget Goal Clarity, Budget performance

Source: Output SPSS 21 (2018).

Based on table 7 that in multiple regression testing shows the F calculated results of 18.485 with a significance level of 0,000 that is smaller than 0.05, where the calculated F value of 18.485 is greater than the value of table F that is equal to

2.81 (df1 = 4-1 = 3 and df2 = 50-4 = 46). This means that the budget performance variable, budget goal clarity and value for money together influence the accountability of the accountability of government agency's performance.

Table 8. Test Results t – Partial Test.

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	5,569	4,212		1,322	,193
1 Budget performance	,233	,108	,267	2,170	,035
Budget Goal Clarity	,432	,155	,339	2,794	,008
Value for Money	,277	,117	,294	2,369	,022

a. Dependent Variable: Accountability of Government Agency's Performance

Source: Output SPSS 21, 2018.

Based on table 8 it can be seen that the budget performance variable has a calculate d t value of 2.170 > t table value of 2.013 (sig. A = 0.05 and df = nk, ie 50-4 = 46) with unstandardized coefficients beta of 0.233 and a level of significance of 0.035 which is smaller than 0.05, then H₁ is accepted. This means that performance-based budgeting has a positive and significant effect on the accountability of the performance of government agencies. This the first hypothesis stating budget performance has a positive and significant effect on the performance accountability of government agencies proven or acceptable. The results of this study indicate that the better performance-based budgeting in government agencies, the accountability of its performance will be better.

Based on table 8 it can be seen that the variable budget goal clarity has a calculated t value of 2.794 > t table value of 2.013 (sig. A = 0.05 and df = nk, ie 50-4 = 46) with unstandardized coefficients beta of 0.432 and a level of 0,008 significance smaller than 0.05, then H₂ is received. This means that the budget goal clarity has a positive and significant effect on the accountability of the performance of government agencies. This the second hypothesis which states the budget goal clarity has a positive and significant

effect on the performance accountability of government agencies proven or acceptable. The results showed that the better the budget goal clarity in government agencies, the better performance accountability would be.

Based on table 8 it can be seen that the variable budget goal clarity has a calculated t value of 2.369 > t table value of 2.013 (sig. A = 0.05 and df = nk, ie 50-4 = 46) with unstandardized coefficients beta of 0.277 and a level of 0,022 significance smaller than 0.05, then H₃ accepted. This means that value for money has a positive and significant effect on the accountability of government agencies' performance. Thus the second hypothesis stating value for money has a positive and significant effect on the performance accountability of government agencies proven or acceptable. The results showed that the better the value for money in government agencies, the better performance accountability would be.

Hypothesis testing H₄, H₅, H₆ is done to test the effect of moderation in accounting controls by using a moderated regression analysis through the interaction test approach or Moderated Regression Analysis (MRA). The test results are displayed as follows:

Table 9. Coefficient Determination Test Results (R²).

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,843 ^a	,711	,663	1,57878

a. Predictors: (Constant), Budget Goal Clarity, Budget performance, Value for Money, Accounting Control

Source: Output SPSS 21, (2018).

Based on table 9 the value of R is 0.843 or 84.3% according to the guidelines for interpretation of the correlation coefficient, this number is included in the category of very strong influence because it is in the interval

0.80-1000. This shows that the variables Zscore: budget performance, Zscore: Budget Goal Clarity, Zscore: Value for Money, Zscore: Accounting Control, X1_M., X2_M., and X3_M strongly influence the accountability of government

agencies' performance. The result of determination coefficient above shows the R^2 (R Square) of 0.711 which means the performance accountability of government agencies can be explained by the variable Zscore: Budget

performance, Zscore: Budget Goal Clarity, Zscore: Value for Money, Zscore: Management Accounting, X1_M, X2_M, and X3_M around 71.1% and the remaining 28.9% is influenced by other variables not examined in this study.

Table 10. Test Results F – Simultaneous Test.

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	257,313	7	36,759	14,748	,000 ^b
Residual	104,687	42	2,493		
Total	362,000	49			

a. Dependent Variable: Accountability of Government Agency's Performance
b. Predictors: (Constant), Budget Goal Clarity, Budget performance, Value for Money, Accounting Control

Source: Output SPSS 21 (2018).

Simultaneous test results in table 10 show the calculated F value of 14.748 with a probability of 0.000 which is below the value of 0.05. This means that the variables Zscore: Budget performance, Zscore: Budget Goal Clarity,

Zscore: Value for Money, Zscore: Accounting Control, X1_M, X2_M, and X3_M together or simultaneously affect the accountability of government agency's performance.

Table 11. Test Results t – Partial Test.

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	121,022	35,772		3,383	,002
	Budget performance	-1,963	,928	-.2,245	-2,115	,040
	Budget Goal Clarity	2,779	1,632	.2,178	1,702	,096
	Value for Money	-1,873	1,017	-.1,988	-1,841	,073
	Accounting Control	-6,167	2,032	-.5,133	-3,034	,004
	X1_M	,119	,052	.6,144	2,275	,028
	X2_M	-,137	,090	-.3,535	-1,525	,135
	X3_M	,120	,057	.4,566	2,088	,043

a. Dependent Variable: Accountability of Government Agency's Performance

Source: Output SPSS 21 (2018).

Based on analytical test results or Moderated Regression Analysis (MRA) in table 11 shows that the moderating variable X1_M has a calculated t value of 2.275 > t table value of 2.018 (sig. $A = 0.05$ and $df = nk$, which is $50 - 8 = 42$) with the unstandardized beta coefficients 0.119 and 0.028 significance level of less than 0.05, H_4 is received. This shows that the accounting control variable is a moderating variable that strengthens the relationship between the budget performance variable and the performance accountability of government agencies. Therefore, the fourth hypothesis (H_4) proposed in this study proved or accepted.

Based on analytical test results or Moderated Regression Analysis (MRA) in table 11 shows that the moderating variable X2_M has a calculated t value of -1.525 < t table value of 2.018 (sig. $A = 0.05$ and $df = nk$, which is $50 - 8 = 42$) with the unstandardized beta coefficients of -0.137 and 0.135 significance level greater than 0.05, H_5 was rejected. This shows that the accounting control variable is not a variable that is not able to moderate the relationship between the variable budget goal clarity to the performance accountability of government agencies. Therefore, the fifth hypothesis (H_5) proposed in this study was not proven or rejected.

Based on analytical test results or Moderated Regression Analysis (MRA) in table 11 shows that the moderating variable X3_M has a calculated t value of 2.088 > t table value of 2.018 (sig. $A = 0.05$ and $df = nk$, which is $50 - 8 = 42$)

with the unstandardized beta coefficients of 0.120 and 0.043 significance level of less than 0.05, H_6 is received. This shows that the accounting control variable is a moderating variable that strengthens the relationship of the value for money variable to the performance accountability of government agencies. Therefore, the sixth hypothesis (H_6) are proposed in this study proved or accepted.

The results of this study illustrate that the Regional Government Work Unit (SKPD) of Makassar City has designed and also implemented a performance-based budget. Budget performance is done to be able to realize good governance such as transparency and accountability in terms of budget resource allocation decisions [23]. Performance information and data used in budgeting make public officials, especially the Head of Program Subdivision in each Makassar City SKPD, have a responsibility for service quality, efficiency in determining costs, and effective in preparing programs.

The results of this study are consistent with research conducted by [20, 24] that performance-based budgeting has a significant positive effect on performance accountability of government agencies. This is also supported by the existence of a stewardship theory that focuses more on the results to be achieved without trying to be more selfish but in the interests of the organization or the public, so that the principle as the giver of responsibility also has the role of monitoring the

steward in carrying out his duties as the recipient of authority, so that the application performance-based budgeting at Makassar City Government Agencies can run well and optimally.

The contribution of stewardship theory in this research is that public sector organization accounting has been prepared to meet the information needs for the relationship between the principle owner and steward, namely the implementation of performance-based budgeting in government agencies in achieving common goals. Steward or the government must also maximize the responsibilities given by the community so that their performance and implementation can run well and optimally for the creation of more transparent and accountable good governance.

Clarity of budget targets owned by the Regional Government Work Unit (SKPD) of Makassar City will make it easier to account for the success or failure of the implementation of organizational tasks in order to achieve the goals and targets that have been set previously, so as to obtain an overview of the performance of the City Work Unit (SKPD) City Makassar. The results of this study also show that the clarity of the budget targets becomes very relevant and is considered important in the scope of Makassar City Government Agencies because it will have an effect on government accountability related to the function of the government in providing services to the public, so that the clarity of budget targets will encourage individuals who has the authority to be more effective and do the best in terms of managing a budget.

The results of this study are in accordance with [25, 5] which shows that the clarity of budget targets has a positive and significant effect on the accountability of the performance of government agencies. This is supported by [8] who revealed that every government agency that sets targets with the formulation in the budget plan will more easily achieve its performance targets.

Kenis, Izzettin [14] said that the clarity of budget targets is used to regulate one's behavior in improving the quality of decision making to be more efficient and effective in the use of the budget through accurate and transparent information and financial allocations, and to increase the allocation of resources by providing information on how much costs arising from a policy so that the success of the work program can be seen by the public. Therefore, it needs to be more selective in placing someone in doing a job so that they can be given responsibility for what they do and can avoid things that are not desirable.

The verse explains that in terms of choosing or placing someone to work is someone who has the ability and trustworthiness, knowledge and trust are very important, especially in managing the budget arranged so that it is more transparent, accountable, disciplined and can be accounted for, so for a Muslim who works inside preparing a budget is nothing but worshiping and fulfilling Allah's commands.

The results of this study indicate that the use of performance measurement with the concept of value for money in the government in Makassar City has begun to be

implemented as expected, so that public accountability can be realized. [15, 17] in his book revealed that implementing the concept of value for money in the public sector can increase public cost awareness as the root of the implementation of public accountability so as to improve performance and increase organizational accountability public sector.

The results of this study are in line with [15] which shows that value for money has a positive and significant effect on public accountability in the Gorontalo Regency Regional Financial and Asset Management Revenue Service). This also supports the findings of [18] who conducted research at the East Java Provincial Education Office, the results of his research showed value for money (effectiveness, or output, efficiency and economy) in a program / activity influencing the accountability of public sector performance. As revealed by [1] that value for money can provide an objective assessment in the decision making of an organization and management so as to increase accountability for its performance in a government agency. This is inseparable from the theory of stewardship as in a leadership organization, the relationship of steward (government) with principle (community) has aspects that play an important role for the achievement of objectives so that it can affect the performance and the public gets accurate and reliable information. This means that the higher application of the concept of value for money can increase the accountability of performance in each SKPD in Makassar.

Budget performance is implemented in order to improve weaknesses in the previous budgeting system. It aims to improve services to the public both related to policy, planning, budgeting and implementation. Implementation of performance-based budgeting is an inseparable part in the process of improving financial management (state budget) that aims to increase the transparency and accountability of public services in an effective manner from the implementation of policies and programs.

The success of performance-based budgeting can be seen from the improvement in services and better public welfare, democratic life that is more advanced, justice, equity and the existence of harmonious relations between the center and the regions and between regions. This situation is achieved with the support of improved accounting control in an organization, so that the success rate of local government accountability is increased. The results of this study prove that the performance-based budget of the Makassar City Government can run well supported by the existence of an accounting control in it.

Stewardship theory discusses participants in the public sector where this theory has a link and interacts in a network of accountability. Accountant is a party that measures economic performance, Accountee (steward), which is the party responsible, and Accountor (principle), namely accountability is given for what has been done in the organization. So the theory of stewardship in this research can be the basis for the government to work on behalf of the people and always focus on achieving optimal and useful

results not only for individuals but for the wider community so that it can be a rationale for governance to be far from opportunistic actions and performance-based budgets maximally applied to SKPD Makassar City.

The controls contained in the Makassar City SKPD still have problems when seen from the phenomena that have occurred, especially in budget management. This happens because the planning has not run optimally and the local government has not been able to maximize accounting controls to develop accountability for better performance. The results of this study illustrate that budget management is still distorted and can encourage leakage or corruption in its implementation, so that the level of performance accountability at an agency will be decreased. Rasulullah SAW said:

"Get used to say right because it leads us to goodness and goodness leads to heaven. One should always say the truth and try to always remain true, so that it is recorded in the sight of Allah as a person who is Siddiq (very true). And be careful of lies, because lying will lead us to cheat, and cheating leads to hell. Someone who is always cheating will be noted by Allah as (HR. Bukhari Muslim)".

This Hadith explains that someone who is cheating will get a big mudharat in the world and the hereafter. The Hadith also recommends that we always always tell the truth and remind us to stay away from lies and cheating because they are splits in Islam. Committing acts of cheating in various things in life is a sinful act, not just ordinary sins, but Allah SWT calls it a big accident, one of which is for people who commit acts such as corruption.

The local government accounting system has arranged that a local government financial report requires a process and stages that must be passed first [16]. The quality of financial reports can be seen from the good or bad control system that is owned by local governments, so the financial statements produced must be clear and accountable which will provide an overview of the performance of the Makassar City Government has been implemented properly.

Stewardship theory explains that when there is a conflict between the interests of the two parties, steward will try to work together rather than oppose it because steward feels the shared interest becomes more important and behaves according to the agreement, this is a rational consideration because steward looks more at efforts to achieve organizational goals and not individual goals, by increasing local government accountability can make information received by the community more balanced and local government governance far from self-serving actions.

The results of this study indicate that the Makassar City Government believes that the concept of value for money can improve public sector accountability and improve public sector performance, even though a budget has been prepared comprehensively and in detail and through accurate preparation, the implementation of the budget also must still experience various obstacles or things things that were not noticed before. So as to find out and avoid these deviations, the Makassar City Government requires an accounting

control role. Accounting controls are needed to develop organizational plans, methods and procedures to safeguard agency wealth and financial rehabilitation effectively, efficiently and economically [25], so that in this case it can improve the accountability of the Makassar City Government's performance.

The results of this study were supported by [11] which reveals that the structured implementation of financial performance economically, efficiently and effectively is inseparable from the better application of accounting controls in an organization. Therefore, it is necessary to control so that performance accountability will be higher and can guarantee that a budget has been determined in a value for money manner in accordance with organizational goals. Stewardship theory assumes that if there is a strong relationship between organizational success and the performance of an organization, the utility function or satisfaction and public trust will be further enhanced on the accountability of resulting performance.

4. Conclusion

This study examines the effect of budget performance, budget goal clarity and value for money on the performance accountability of government agencies and the influence of moderation that is accounting control. Based on the results of this study, several conclusions can be drawn. First, budget performance has a positive and significant effect on the accountability of the performance of government agencies, thus the first hypothesis is accepted. This shows that if the implementation of performance-based budgeting is carried out the better, the greater the level of performance accountability of government agencies.

Second, the budget goal clarity has a positive and significant effect on the accountability of the performance of government agencies, thus the second hypothesis is accepted. This shows that the more clear budget targets in managing a budget so that it has implications for improving performance and can also improve the accountability of the performance of government agencies.

Third, value for money has a positive and significant effect on the accountability of the performance of government agencies, thus the third hypothesis is accepted. This shows that the higher implementation of the concept of value for money can improve the performance and accountability of the public sector.

Fourth, accounting control is a moderating variable that strengthens the relationship of budget performance to performance accountability of government agencies, thus the fourth hypothesis is accepted. This shows that there is an increasingly good accounting control in a government agency with the use of performance-based budgeting so that it can strengthen or increase the accountability of an agency.

Fifth, accounting control is a variable that does not moderate the relationship between the budget goal clarity to the performance accountability of government agencies, thus the fifth hypothesis is rejected. This shows that local

governments have different accounting controls and performance levels. This means that accounting controls that are not good or weak can affect the clarity of budget targets, thus affecting the performance accountability of a government agency.

Sixth, accounting control is a moderating variable that strengthens the relationship of value for money to the performance accountability of government agencies, thus the sixth hypothesis is accepted. This shows that government agencies that have quality control will be able to apply the concept of value for money to every implementation of their activities, so that government agencies can be held accountable for their performance.

There are several limitations in this study, thus limiting its perfection. Limitations of this study include: first, the implementation of measurements that do not confront the respondent with the actual conditions, it is feared that the respondent will answer the survey statement normatively, so the results of the study may be biased with the conditions in the field.

Second, the Regional Work Unit (SKPD) in Makassar City is only 14 SKPD who are willing to fill out the questionnaire. This is due to a number of obstacles, including: limited research time, complicated licensing processes, busy activities of the respondents, as well as the work visits of employees at existing Regional Working Units (SKPD). This study cannot be generalized to all SKPD employees in Indonesia because each region has different background conditions and geographical location.

Based on the results of the analysis, discussion and conclusions of the study, the implications of the research that has been done, which is stated in the form of suggestions provided through the results of research so as to get better results, namely as follows:

1. For the Makassar City Government, especially in the Makassar City Regional Work Unit (SKPD), it is hoped that it will always strive to improve the performance of local government employees by increasing the effectiveness of control and information disclosure, so that the resulting decisions do not harm any party and public confidence increases towards regional government.
2. Further researchers are advised to expand the object of research, not only in the public sector such as the SKPD, but can be done in the private sector such as companies. In addition, further researchers can develop this research by examining other factors that are more influential on performance accountability.

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