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PENGARUH KEJELASAN SASARAN ANGGARAN, SISTEM PELAPORAN DAN PENGENDALIAN INTERNAL TERHADAP AKUNTABILITAS KINERJA INSTANSI PEMERINTAH

The Effect of Clarity of Budget Targets, Reporting Systems and Internal Control on Performance Accountability of Government Agencies

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Abstract
This research aims to analyze the influence of Budget Target Clarity, Reporting System, and Internal Control on the Performance Accountability of Government Agencies (Case Study in the Banyuwangi Regency Local Government). The sample in this study consists of the Regional Secretariat, Regional DPRD Secretariat, Inspectorate, Departments, and Agencies in Banyuwangi Regency, totaling 27 SKPD, using the convenience sampling method. The study involves 54 respondents. Primary data was collected through a questionnaire, and data analysis employed instrument tests, classical assumption tests, multiple linear regression analysis, hypothesis testing, and determination coefficient tests using SPSS Version 26. The research findings indicate that budget target clarity does not significantly influence the performance accountability of government agencies, evidenced by a t-value of 1.234 < t-table 2,008 and a significance value (sig) of (0.223 > 0.05) The reporting system does not significantly influences the performance accountability of government agencies, with a t-value of 1.789 < t-table 2,008 and a sig value of (0.080 > 0.05). Internal control significantly influences the performance accountability of government agencies, with a t-value of 2.378 > t-table 2,008 and a sig value of (0.021 < 0.05).
Keywords: *Budget Target Clarity, Reporting System, Internal Control*

INTRODUCTION

Since implementation Law no. 22 of 1999 concerning Government Region, Indonesia enforce system autonomy area . As form accountability , agency government required For prepare , compile , and convey information performance with method written , periodic , and institutionalized . Various disclosure This poured out in documents System Accountability Performance Agency Government (SAKIP). The implementation of SAKIP is used For ensure budget only used For finance the program or activity supporting priorities objective development.

Claims public Which the more strengthen to implementation accountability public Good government center and also area . Regarding with fact said , the regulations legislation has set terms , wrong the only one is Instructions President Republic of Indonesia (Presidential Instruction) No. 7 of 1999 dated 15 June 1999 concerning Accountability Performance Agency Government (AKIP). Presidential Instruction the obligatory each agency be accountable task main And its function (Isnanto) et al. , 2019). Accountability the in the form of report performance the agency that was submitted to each superior until Finally delivered to head the government called Report Accountability Performance Agency Government

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(LAKIP).

AKIP Value of Regency English during six year capable maintain predicate A with continuous value experience improvement namely from 2016 amounted to 80.13, up to 2022 is 84.10 and If seen achievement its performance as big as 100% with category achievement performance Good. Based on news on www.antaranews.com on December 6, 2023 , Regency English return to achieve mark AKIP A Which It means Already seven year in succession Regency English Keep going tidy up in increase And maintain his achievements.

Performance government Regency English this is the background study This . Remember that accountability performance agency government area very important For create environment Which support government the good one , efficient , And responsive to need public, as well as create strong foundation For development sustainable And improvement welfare public in a way overall . So researcher want to know factors what influences . From the results study This so can made into material example , reference And reference for Regency English And areas other For Keep going increase accountability.

METHOD

Population study This is all over Unit Performance Regional Apparatus (SKPD) Which There is in Regency Banyuwangi . Based on data Which obtained from Decision Regent Number 188/44/KEP/429.011/2020 there are 83 SKPDs in the Regency Banyuwangi . Selected samples in study This is Regional Secretariat, DPRD Secretariat, Inspectorate, Department And The agency consists of 27 SKPDs. Method or technique determination Respondent from study This is *purposive sampling*. As for selected respondents in study This is officials involved And responsible in the process of drafting , planning , budgeting And reporting performance that is Head of SKPD and treasurer or part finance both in office as official definitive and also executor tasks that can be done describe condition each SKPD .

Method taking sample study use technique *convenience sampling* which means the sample unit withdrawn easy contacted, no troublesome, easy For measure , and nature cooperative (Sugiyono , 2019). Method *convenience sampling* is used Because researcher own freedom For choose sample with fast from element population whose data easy obtained researcher . Data on study This using primary data with method *survey*. Data obtained with send questionnaire to Unit Performance Banyuwangi Regional Apparatus Organization (SKPD) which has chosen. The questionnaire used on study This taken from study previously. Every variable measured use scale likert 1-5, start from very agree until with very No agree.

RESULTS AND DISCUSSION

Analysis of Potential and Problems

This study was conducted to determine the influence of budget target clarity, reporting systems, and internal control variables on the accountability of government agency performance. The study was conducted at the Banyuwangi Regency Regional Work Unit (SKPD) office as a case study. The research instrument used was a questionnaire distributed using *convenience sampling*, so that 27 samples were obtained in this study. The respondents selected were the head of

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SKPD and the treasurer or finance department, both serving as definitive leaders and acting leaders, totaling 54 respondents.

The results of descriptive statistics show that there are 32 male respondents or 59.3 percent and 22 female respondents or 40.7 percent. Respondents aged 20-30 years are 2 people or 3.7 percent, 6 people aged 31-40 years are 11.1 percent, 31 people aged 41-50 years are 57.4 percent, and 15 people aged >51 years are 27.8 percent. Respondents who hold positions as heads of SKPD are 27 people or 50 percent and treasurers are 27 people or 50 percent. Respondents who have served 1-5 years are 26 people or 48.1 percent, 6-10 years are 19 people or 35.2 percent, and 9 people or 16.7 percent have served >10 years. Respondents who completed their last education were high school/vocational high school as many as 3 people or 5.6 percent, S1 as many as 27 people or 50 percent, S2 as many as 21 people or 38.9 percent and S3 as many as 3 people or 5.6 percent. Respondents with an educational background in economics as many as 32 people or 59.3 percent, social as many as 9 people or 16.7 percent, law as many as 5 people or 9.3 percent, government science as many as 5 people or 9.3 percent, and others as many as 3 people or 5.6 percent.

In conclusion, the Head and Treasurer of SKPD are dominated by employees who have just worked, namely less than 5 years. The majority of respondents have a Bachelor's degree (50%), followed by a Master's degree (38.9%). This indicates that the Head and Treasurer or the financial section of SKPD Banyuwangi Regency have good educational quality.

Test Validity

Table 1. Results Test Validity

d. Akuntabilitas Kinerja Instansi Pemerintah

Correlations

		Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10	TOTAL_C
Y1	Pearson Correlation	1	,545**	,684**	,711**	,618**	,556**	,363**	,539**	,345*	,542**	,746**
	Sig. (2-tailed)		,000	,000	,000	,000	,000	,007	,000	,011	,000	,000
	N	54	54	54	54	54	54	54	54	54	54	54
Y2	Pearson Correlation	,545**	1	,495**	,376**	,518**	,379**	,586**	,450**	,578**	,356**	,675**
	Sig. (2-tailed)	,000		,000	,005	,000	,005	,000	,001	,000	,008	,000
	N	54	54	54	54	54	54	54	54	54	54	54
Y3	Pearson Correlation	,684**	,495**	1	,842**	,652**	,503**	,471**	,650**	,542**	,671**	,823**
	Sig. (2-tailed)	,000	,000		,000	,000	,000	,000	,000	,000	,000	,000
	N	54	54	54	54	54	54	54	54	54	54	54
Y4	Pearson Correlation	,711**	,376**	,842**	1	,614**	,456**	,373**	,532**	,530**	,626**	,765**
	Sig. (2-tailed)	,000	,005	,000		,000	,001	,005	,000	,000	,000	,000
	N	54	54	54	54	54	54	54	54	54	54	54
Y5	Pearson Correlation	,618**	,518**	,652**	,614**	1	,791**	,804**	,737**	,549**	,598**	,875**
	Sig. (2-tailed)	,000	,000	,000	,000		,000	,000	,000	,000	,000	,000
	N	54	54	54	54	54	54	54	54	54	54	54
Y6	Pearson Correlation	,556**	,379**	,503**	,456**	,791**	1	,771**	,775**	,431**	,634**	,800**
	Sig. (2-tailed)	,000	,005	,000	,001	,000		,000	,000	,001	,000	,000
	N	54	54	54	54	54	54	54	54	54	54	54
Y7	Pearson Correlation	,363**	,586**	,471**	,373**	,804**	,771**	1	,787**	,611**	,501**	,802**

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b. Sistem Pelaporan

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	TOTAL_X2
X2.1	Pearson Correlation	1	,737**	,584**	,501**	,693**	,840**
	Sig. (2-tailed)		,000	,000	,000	,000	,000
	N	54	54	54	54	54	54
X2.2	Pearson Correlation	,737**	1	,616**	,637**	,741**	,884**
	Sig. (2-tailed)	,000		,000	,000	,000	,000
	N	54	54	54	54	54	54
X2.3	Pearson Correlation	,584**	,616**	1	,754**	,554**	,834**
	Sig. (2-tailed)	,000	,000		,000	,000	,000
	N	54	54	54	54	54	54
X2.4	Pearson Correlation	,501**	,637**	,754**	1	,571**	,817**
	Sig. (2-tailed)	,000	,000	,000		,000	,000
	N	54	54	54	54	54	54
X2.5	Pearson Correlation	,693**	,741**	,554**	,571**	1	,841**
	Sig. (2-tailed)	,000	,000	,000	,000		,000
	N	54	54	54	54	54	54
TOTAL_X2	Pearson Correlation	,840**	,884**	,834**	,817**	,841**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	
	N	54	54	54	54	54	54

**. Correlation is significant at the 0.01 level (2-tailed).

c. Pengendalian Internal

Correlations

		X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	X3.8	X3.9	X3.10	X3.11	X3.12	X3.13	X3.14	TOTAL_X3
X3.1	Pearson Correlation	1	,746**	,510**	,488**	,597**	,548**	,725**	,565**	,542**	,712**	,626**	,586**	,510**	,196	,794**
	Sig. (2-tailed)		,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,155	,000
	N	54	54	54	54	54	54	54	54	54	54	54	54	54	54	54
X3.2	Pearson Correlation	,746**	1	,446**	,508**	,503**	,494**	,541**	,494**	,401**	,466**	,399**	,367**	,367**	,085	,651**
	Sig. (2-tailed)	,000		,001	,000	,000	,000	,000	,000	,003	,000	,003	,006	,006	,541	,000
	N	54	54	54	54	54	54	54	54	54	54	54	54	54	54	54
X3.3	Pearson Correlation	,510**	,446**	1	,596**	,604**	,421**	,564**	,445**	,439**	,483**	,411**	,377**	,299*	,114	,643**
	Sig. (2-tailed)	,000	,001		,000	,000	,002	,000	,001	,001	,000	,002	,005	,028	,413	,000
	N	54	54	54	54	54	54	54	54	54	54	54	54	54	54	54
X3.4	Pearson Correlation	,488**	,508**	,596**	1	,678**	,579**	,506**	,427**	,374**	,465**	,428**	,412**	,351**	,099	,674**
	Sig. (2-tailed)	,000	,000	,000		,000	,000	,000	,001	,005	,000	,001	,002	,009	,477	,000
	N	54	54	54	54	54	54	54	54	54	54	54	54	54	54	54
X3.5	Pearson Correlation	,597**	,503**	,604**	,678**	1	,655**	,783**	,647**	,644**	,705**	,636**	,604**	,441**	,141	,822**
	Sig. (2-tailed)	,000	,000	,000	,000		,000	,000	,000	,000	,000	,000	,000	,001	,307	,000

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d. Akuntabilitas Kinerja Instansi Pemerintah

Correlations

		Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10	TOTAL_C
Y1	Pearson Correlation	1	,545**	,684**	,711**	,618**	,556**	,363**	,539**	,345*	,542**	,746**
	Sig. (2-tailed)		,000	,000	,000	,000	,000	,007	,000	,011	,000	,000
	N	54	54	54	54	54	54	54	54	54	54	54
Y2	Pearson Correlation	,545**	1	,495**	,376**	,518**	,379**	,586**	,450**	,578**	,356**	,675**
	Sig. (2-tailed)	,000		,000	,005	,000	,005	,000	,001	,000	,008	,000
	N	54	54	54	54	54	54	54	54	54	54	54
Y3	Pearson Correlation	,684**	,495**	1	,842**	,652**	,503**	,471**	,650**	,542**	,671**	,823**
	Sig. (2-tailed)	,000	,000		,000	,000	,000	,000	,000	,000	,000	,000
	N	54	54	54	54	54	54	54	54	54	54	54
Y4	Pearson Correlation	,711**	,376**	,842**	1	,614**	,456**	,373**	,532**	,530**	,626**	,766**
	Sig. (2-tailed)	,000	,005	,000		,000	,001	,005	,000	,000	,000	,000
	N	54	54	54	54	54	54	54	54	54	54	54
Y5	Pearson Correlation	,618**	,518**	,652**	,614**	1	,791**	,804**	,737**	,549**	,598**	,875**
	Sig. (2-tailed)	,000	,000	,000	,000		,000	,000	,000	,000	,000	,000
	N	54	54	54	54	54	54	54	54	54	54	54
Y6	Pearson Correlation	,556**	,379**	,503**	,456**	,791**	1	,771**	,775**	,431**	,634**	,800**
	Sig. (2-tailed)	,000	,005	,000	,001	,000		,000	,000	,001	,000	,000
	N	54	54	54	54	54	54	54	54	54	54	54
Y7	Pearson Correlation	,363**	,586**	,471**	,373**	,804**	,771**	1	,787**	,611**	,501**	,802**

Based on table 1, it shows that the comparison between R count and R table indicates that all R count values are greater than R table. It can be concluded that each statement in the questionnaire is said to be valid, so that it is able to measure the questionnaire being measured.

Test Reliability

Table 2 Results Test Reliability

Kejelasan Sasaran Anggaran (X1)

Reliability Statistics

Cronbach's Alpha	N of Items
,915	7

Sistem Pelaporan (X2)

Reliability Statistics

Cronbach's Alpha	N of Items
,898	5

Pengendalian Internal (X3)

Reliability Statistics

Cronbach's Alpha	N of Items
,939	14

Akuntabilitas Kinerja Instansi Pemerintah (Y)

Reliability Statistics

Cronbach's Alpha	N of Items
,931	10

Based on table regarding the reliability test of the variables of budget target

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clarity, reporting system, internal control, and government agency performance accountability, all variables produce a *Cronbach Alpha value* of more than 0.6, which means that the items of each variable are reliable and can be used for further testing.

Test Assumptions Classic

Test Data Normality

Table Normality Test Results

One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			54
Normal Parameters[a,b]	Mean		,0000000
	Std. Deviation		2,27549879
Most Extreme Differences	Absolute		,130
	Positive		,130
	Negative		-,123
Test Statistic			,130
Asymp. Sig. (2-tailed)			,023[c]
Monte Carlo Sig. (2-tailed)	Sig.		,297[d]
	99% Confidence Interval	Lower Bound	,285
		Upper Bound	,309

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. Based on 10000 sampled tables with starting seed 299883525.

Based on table , the normality test shows that the Asymp. Sig (2-tailed) value is 0.023, which means less than 0.05, so the normality test is declared to have failed. However, there is another approach that can be used, namely Monte Carlo. After using the Monte Carlo method, the result was 0.297, which means greater than 0.05, so the classical assumption for the normality test is met, so it can be concluded that the data used is normally distributed.

Test Multicollinearity

Table Multicollinearity Test Results

Coefficients[a]

Model		Collinearity Statistics: Tolerance	VIF
1	TOTAL_X1	,322	3,104
	TOTAL_X2	,306	3,266
	TOTAL_X3	,275	3,642

a. Dependent Variable: TOTAL_Y

Multicollinearity can be seen from the *tolerance value* and *Variance Inflation Factor (VIF*). There is multicollinearity that is not Can tolerated if mark *tolerance* < 0 ,10 or The same with VIF value > 10. Variables that are not can tolerated must issued from the regression model to obtain results that are not biased.

Test Heteroscedasticity

Table Heteroscedasticity Test Results

Coefficients[a]

Model		Unstandardized Coefficients: B	Unstandardized Coefficients: Std. Error	Standardized Coefficients: Beta	t	Sig.
1	(Constant)	-5,871	2,621		-2,240	,030
	TOTAL_X1	-,005	,131	-,009	-,038	,969
	TOTAL_X2	-,071	,207	-,080	-,342	,734
	TOTAL_X3	,150	,079	,469	1,895	,064

a. Dependent Variable: ABS_RES

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Based on table 4.15, all variables consisting of clarity of budget targets, reporting systems and internal control do not show symptoms of heteroscedasticity because the values significance greater than 0.05.

Analysis Multiple Linear Regression

Table Results of Multiple Linear Regression Analysis

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	5,804	3,994		1,453	,152
	TOTAL_X1	,247	,200	,187	1,234	,223
	TOTAL_X2	,563	,315	,277	1,789	,080
	TOTAL_X3	,287	,121	,389	2,378	,021

a. Dependent Variable: TOTAL_Y

Y= 5.804 + 0.247X1 + 0.563X2 + 0.287X3 + e

a. $\alpha = 5.804$

If the value of the budget target clarity variable (X1), reporting system (X2), and internal control (X3) is equal to 0, then the value remains the same or the initial value is 5.804.

b. $\beta 1 = 0.247$

The regression coefficient of the budget target clarity variable (X1) has a positive value of 0.247, meaning that the better the clarity of the budget target, the better the performance accountability of the regional government agency (Y) or vice versa, if the budget target clarity variable (X1) increases by 1 score, then the performance accountability of the regional government agency (Y) increases by 0.247.

c. $\beta 2 = 0.563$

The regression coefficient of the reporting system variable (X2) has a positive value of 0.563, meaning that the better the reporting system, the better the performance accountability of local government agencies (Y) or vice versa, if the reporting system variable (X2) increases by 1 score, the performance accountability of local government agencies (Y) increases by 0.563.

d. $\beta 3 = 0.287$

The regression coefficient of the internal control variable (X3) has a positive value of 0.287, meaning that the better the reporting system, the better the performance accountability of the regional government agency (Y) or vice versa, if the internal control variable (X3) increases by 1 score, the performance accountability of the regional government agency (Y) increases by 0.287.

Test F/ Model Feasibility

F Test Results Table

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	471,572	3	157,191	28,640	,000[b]
	Residual	274,428	50	5,489		
	Total	746,000	53			

a. Dependent Variable: TOTAL_Y

b. Predictors: (Constant), TOTAL_X3, TOTAL_X1, TOTAL_X2

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Based on the F test results table, it shows that the calculated F of 28.640 is greater than the F table of 2.790, so it can be said that the variables of clarity of budget targets, reporting systems and internal control are simultaneous influential significant to variable accountability of the performance of local government agencies in Banyuwangi Regency , then the research model worthy used .

t-test / Hypothesis

t-Test Results Table

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	5,804	3,994		1,453	,152
	TOTAL_X1	,247	,200	,187	1,234	,223
	TOTAL_X2	,563	,315	,277	1,789	,080
	TOTAL_X3	,287	,121	,389	2,378	,021

a. Dependent Variable: TOTAL_Y

a. Clarity Target Budget

It is known that the calculated t value of the budget target clarity variable is 1.234 which is smaller than the t table of 2.008 and the significance value is 0.223 > 0.05, so Ho is accepted and H1 is rejected, so it can be concluded that the budget target clarity variable (X1) partially does not affect the government agency performance accountability variable (Y).

b. System Reporting

It is known that the calculated t value of the reporting system variable is 1.789 which is smaller than the t table of 2.008 and the significance value is 0.080 > 0.05, so Ho is accepted and H1 is rejected, so it can be concluded that the reporting system variable (X2) partially does not affect the performance accountability variable of government agencies (Y).

c. Internal Control

It is known that the calculated t value of the internal control variable is 2.378 which is greater than the t table of 2.008 and the significance value is 0.021 < 0.05, so Ho is rejected and H1 is accepted, so it can be concluded that the internal control variable (X3) partially influences the performance accountability variable of government agencies (Y).

Test of Determination Coefficient / R^2

Determination Coefficient Results Table

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,795[a]	,632	,610	2,343

a. Predictors: (Constant), TOTAL_X3, TOTAL_X1, TOTAL_X2

From the table of results of the determination coefficient test using the *adjusted R value square* shows that the clarity of budget targets, reporting systems,

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and internal control has a value of 0.610 or 61%, while the remaining 39% is likely explained by other variables not included in this study.

a. The Influence of Budget Target Clarity on Government Agency Performance Accountability

Based on the results of the t-test, it shows that the variable of budget target clarity partially does not affect the variable of accountability of local government agency performance. This is obtained from the results of the t-test of the variable of budget target clarity of 1.234 which is smaller than the t-table of 2.008 and the significance value of 0.223> 0.05, so Ho is accepted and H1 is rejected.

This is possible because there is a mismatch between the objectives of the work plan and budget with the Regional Revenue and Expenditure Budget Plan (RAPBN). This is shown in the filling of the neutral assessment on the indicator of the objectives of the work plan and budget have been adjusted to the Regional Revenue and Expenditure Budget Plan (RAPBN) (X13). This is possible because of changes in the cash budget (PAK) or *rebudgeting.* Budget changes can occur due to developments that are not in accordance with the assumptions in the budget policy, such as budget exceedances or failure to achieve regional revenue projections, regional spending allocations, sources and uses of previously determined costs. The results of this study are in line with research conducted by Hafzhan (2021), Herawaty (2023) and Padmadiani et al. (2023).

b. The Influence of Reporting Systems on Government Agency Performance Accountability

From the results of the t-test study, it shows that the reporting system variable partially does not affect the performance accountability variable of government agencies. This is based on the analysis of the data obtained, the calculated t value of 1.789 is smaller than the t table of 2.008, and the significance value of 0.080> 0.05, so Ho is accepted and H1 is rejected. So it can be concluded that the reporting system does not affect the performance accountability of local government agencies.

This is because there are activity standards according to the RPJMD (Regional Medium-Term Development Plan) and activities that have been determined during the MUSRENBANG (Development Planning Meeting) from the village to regional levels to discuss, plan, and make decisions related to development programs and activities that will be implemented and have also determined the RAB or the amount of budget that will be disbursed for a particular activity. This places the reporting system as having no effect on the accountability of the performance of a regional government agency, where the reporting system is a form of complying with and realizing the established standards which ultimately makes the reporting system only to fulfill administrative needs. The results of this study are in line with research conducted by Hafzhan (2021).

c. The Influence of Internal Control on Government Agency Performance Accountability

From the results of the t-test study, it shows that the internal control variable partially influences the performance accountability variable of government agencies. This is based on the analysis of the data obtained, the

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calculated t value is 2.378 greater than 2.008, and the significance value is 0.021 <0.05, so Ho is rejected and H1 is accepted. So it can be concluded that internal control influences the performance accountability of local government agencies.

In this study, the internal control implemented by the Banyuwangi Regency government was assessed as good, starting from the control environment, monitoring, to information and communication. With good internal control, the process carried out by organizational management ensures that resources are used economically, effectively, and efficiently by receiving feedback in the form of actual performance with what has been previously planned in order to improve the performance of government agencies. The results of this study are in line with research conducted by Aprilianti et al. (2020), Kharisma and Rahayu (2021), and Padmadiani (2023) which state that internal control has an effect on the accountability of government agency performance.

CONCLUSION

According to the results and hypothesis testing, the conclusions that can be drawn are as follows: 1) Clarity of budget targets does not affect the accountability of government agency performance; 2) The reporting system has no effect on the accountability of government agency performance. Internal control has no effect on the accountability of government agency performance.

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