

American Journal of Humanities and Social Sciences Research (AJHSSR)

e-ISSN :2378-703X

Volume-5, Issue-1, pp-296-304

www.ajhssr.com

Research Paper

Open Access

The Effect Of Budget Participation, Transparency and Internal Control on Accountability and Regional Financial Performance Banggai District

¹Clara Neltje Meini Rotinsulu, ²Mahfud Nurnajamuddin,
³Masdar Mas'ud, ⁴Sudirman

¹Postgraduate Student of Faculty of Economics and Business, Universitas Muslim Indonesia, Indonesia

^{2,3,4}Faculty of Economics and Business, University of Muslim Indonesia, Indonesia

ABSTRACT: This study aims to 1) analyze the effect of budget participation, transparency, and internal control on accountability and financial performance; and (2) partially analyzing the effect of budget participation, transparency, internal control on regional financial performance through accountability. Quantitative research approach and research location in Banggai Regency. Population of 209 people. Methods of data collection through questionnaires and documentation. The sample collection method is saturated sampling (census). The analysis method uses the Structural Equation Model (SEM). Research results: (1) Partially there is a positive and significant influence between budget participation, transparency, and internal control on accountability. (2) Partially there is a positive and significant influence between budget participation, internal control, and accountability on regional financial performance. (3) Transparency has a positive and insignificant effect on regional financial performance. (4) Partially there is a positive and significant influence between budget participation, transparency, and internal control on regional financial performance through accountability.

Keywords: Budget participation, Transparency, Internal control, Accountability, Regional financial performance

I. INTRODUCTION

Realizing good governance (Good Governance) requires a change in the paradigm of government system from centralization to decentralization. According to Widodo (2001, 58) centralization and decentralization in the process of government administration, development and public services are basically concerned with the "delegation of authority" which can be measured from the extent to which subordinate units have the authority and responsibility in the decision-making process. In general, the objectives of regional autonomy are to increase regional independence, improve transparency and realize public accountability for regional financial management, increase government responsiveness to public needs, increase public participation in regional development, increase efficiency and effectiveness of financial management and public services, and promote democratization in area (Mahmudi 2009).

The implementation of regional autonomy must always be oriented towards improving the welfare of the community by always paying attention to the interests and aspirations that grow in society. Kaho (2005) states that the implementation of regional autonomy can be measured from 4 (four) factors, namely 1) Regional finances must be sufficient and good; 2) The implementing person must be good; 3) The equipment must be sufficient and good; and 4) Organization and management must be good. According to Halim (2001), one of the indicators that can be used as a measure to determine the ability of the region when implementing regional autonomy is the regional financial performance.

The budget is a managerial action plan to make it easier for an organization to achieve its goals (Rahayu, et.al 2007). In order to get good results from local government budgets for the community, stakeholder participation in the budget process is needed. Budget participation is considered to have consequences on the attitudes and behavior of organizational members (Murray, 1990 in Sumarno, 2005). Through budget participation, subordinates who feel that their aspirations are respected and have an influence on the budget formulated will have a more sense of responsibility and moral consequences in order to improve their performance as targeted in the budget.

Research on the relationship between budgetary participation and managerial performance in the private sector has been carried out, including Supriyono (2004), Sumarno (2005), Ghozali (2006), Slamet Riyadi (2000), and Sardjito (2005). Meanwhile, research related to the relationship between budget participation and managerial performance in the public sector (local government) is still limited, including research conducted by Ompusunggu and Bawono (2007) and Menka Prihadwi (2016). Katz (2004) states that transparency is an essential democratic process in which every citizen can see openly and clearly the activities of their government rather than leaving these activities secret.

Supervision is an action or activity to ensure that the implementation of an activity does not deviate from a predetermined plan. The main purpose of supervision is not to find mistakes but to direct the implementation of activities so that the predetermined plans can be implemented optimally (Effendi, 2014: 4). Internal control according to (Alan, 2005) is a process, which is carried out by the board of directors, management and other personnel, which is designed to provide adequate assurance regarding the achievement of organizational goals. Through effective internal supervision, regional leaders can also assess whether the policies and procedures have been implemented properly so that local government objectives can be achieved.

So far, many empirical studies on regional financial performance in Indonesia have been conducted, including the purpose of evaluating the financial performance of district / city governments. This shows the tendency for high attention to improving the quality of the performance of government agencies, especially in providing services to the community. Based on the background and problem formulations previously described, the objectives to be achieved in this study are to analyze the effect of budget participation, transparency and internal control on accountability and regional financial performance. The results of the research are expected to contribute to regional financial decision making and policies in the future.

II. THEORITICAL REVIEW

Budget Participation

Budget participation is the stage of the management's participation in preparing the budget and the influence of the budget on the accountability center. (Brownell, 1982) defines that the budget is a process of participation of individuals who will be assessed and may be rewarded for their performance on budgeted goals, and they are involved in the process and have an influence on the determination of these goals. Budget Participation is the level of involvement and influence of individuals in the budget preparation process. The instrument for measuring budget participation variables adopted the opinion of Millani (1975) in Tjandra (2008), namely: (1) Participation in budgeting. (2) Satisfaction felt in budget preparation. Needs to give an opinion. (3) Willingness to give opinions. (4) The amount of influence on the determination of the final budget. (5) Often superiors ask for opinions when the budget is compiled.

Transparency

Transparency is openness in carrying out an activity process. According to Nico Andrianto (2007), it is explained that transparency is a serious, comprehensive openness, and provides a place for active participation from all levels of society in the process of managing public resources. The objective of transparency is to provide financial information that is open to the public in the context of realizing good governance (Good Governance). According to Krina (2003: 15) forms of transparency, namely: (a) Provision of clear information about procedures, costs, and responsibilities. (b) Governments should be as open as possible about the decisions and actions they take. (c) Ease of access to information. (d) Establish a complaint mechanism. (e) Improve information flow.

Internal Control

Internal Supervision, according to COSO (Committee of Sponsoring Organizations), in DiNapoli (2007: 1) is a process carried out by the board of directors, management and other personnel, which is designed to provide adequate assurance regarding the achievement of objectives in the effectiveness and efficiency of operations, reliability of reporting. finance, and compliance with applicable laws and regulations. Internal supervision of regional financial performance is very important, because supervision is an effort to ensure harmony between regional and central financial administration and to ensure the smooth running of the government in an efficient manner (Halim, 2002).

Accountability

Mohamad Mahsun (2006) distinguishes accountability in the narrow sense and broad meaning, accountability in the narrow sense can be understood as a form of responsibility which refers to who the organization (or individual workers) is responsible for and for what the organization is responsible for. Meanwhile, the definition of accountability in a broad sense can be understood as the obligation of the agent to

provide accountability, present, report and disclose all activities and activities that are their responsibility to the principal who has the right and authority to hold this accountable.

Regional Finance

According to Law Number 23 of 2014, Regional Finance is all regional rights and obligations that can be valued in money and everything in the form of money and goods that can be used as regional property related to the implementation of these rights and obligations. Article 4 states that regional finances are managed in an orderly manner, obeying statutory regulations, efficient, economical, effective, transparent, and responsible by taking into account the principles of justice, appropriateness, and benefits to the community. Regional financial management means managing and regulating regional finances with the following principles of regional financial management. (1) Accountability. (2) Able to meet financial obligations. (3) Honesty. (4) The results of use (effectiveness) and efficiency (efficiency). (5) Control.

Regional Financial Performance

Regional financial performance is the ability of a region to explore and manage original regional financial sources in fulfilling its needs in order to support the running of the government system, services to the community and regional development without fully depending on the central government and having the flexibility in using funds for the benefit of regional community within the boundaries determined by statutory regulations. Measures to determine the government's ability to manage its own household are: (a) Capability of organizational structure, (b) Capability of local government officials. (c) Ability to encourage community participation. Local governments' annual reports should include at least an administrative report, a balance-sheet and income statement as well as a cash-flow analysis (if accounting system is accrual based). In some countries, the local governments are required to consolidate their financial statements with those of the subordinated local public institutions. Local governments could improve their financial management performance by applying for an external credit rating.

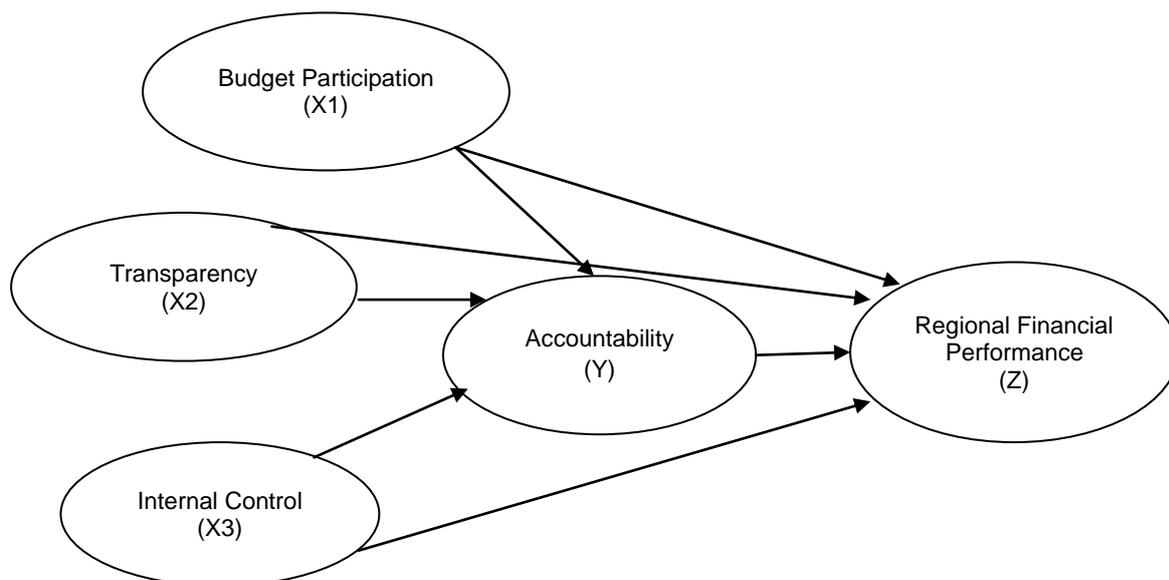


Figure 1. Conceptual Framework Model

Based on the flow of the explanation above, the following hypotheses can be formulated;

1. Budget participation has a positive and significant effect on regional financial accountability.
2. Transparency has a positive and significant effect on the regional financial accountability.
3. Internal control has a positive and significant effect on the regional financial accountability.
4. Budget participation has a positive and significant effect on the regional financial performance.
5. Transparency has a positive and significant effect on the regional financial performance.
6. Internal control has a positive and significant effect on the regional financial performance.
7. Accountability has a positive and significant effect on the regional financial performance.
8. Budget participation has a positive and significant effect on financial performance through the regional financial accountability.
9. Transparency has a positive and significant effect on financial performance through regional financial accountability.

10. Internal control has a positive and significant effect on financial performance through the regional financial accountability.

III. RESEARCH METHODS

This research is included in the explanatory research type, to test the hypothesized relationship between variables. According to the level of explanation, it includes associative research which aims to determine the relationship between two or more variables (Sugiyono, 2002). This study used a survey approach, namely to determine several variables that affect the accountability variable and regional financial performance in Banggai Regency. Some of the variables identified were budget participation, transparency and internal control. The research location is in Banggai Regency.

Types of data used are 1) Qualitative data is data in the form of words, not in the form of numbers. Qualitative data is in the form of statements of interview results, answers to questionnaires, transcripts of observations. (B) Quantitative data are data in the form of numbers or numbers. Data sources: (a) Primary data is data obtained or collected by researchers directly from data sources to answer research questions according to the wishes of the researcher. (Fuad Mas'ud, 2004). Techniques that researchers can use to collect primary data include observation and questionnaires. (b) Secondary data is data obtained or collected by researchers from various existing sources (researchers as second hand).

The population in this study were all SKPD employees who were directly involved and / or were responsible for local financial management within the scope of the Banggai Regency government, consisting of heads of SKPD, heads of planning, and officials making commitments. SKPD within the scope of the Banggai Regency government as well as members of the DPRD. The population and the sample in this study were 209 people. The sampling technique uses saturated sampling technique.

Methods of data analysis using Structural Equation Model (SEM) is a statistical analysis technique that combines several aspects contained in path analysis and confirmatory factor analysis to estimate several equations simultaneously.

IV. RESULT

Measurement Model

Measurement model test is to test the relationship between indicators and latent variables. The combination of structural model testing and measurement allows researchers to test measurement errors as an inseparable part of SEM and perform factor analysis simultaneously with hypothesis testing. The measurement model is part of the SEM model which consists of a latent construct and several indicators that explain the latent construct. Testing the measurement model with Confirmatory Factor Analysis (CFA) aims to assess indicator variables (observed variables) that define a construct or variable that cannot be measured indirectly. The CFA for each indicator with its loading factor (Lf) are: (X1.1: Lf 0,734), (X1.2: Lf = 0,813), (X1.3: Lf = 0,676), (X1.4 : Lf= 0,687), (X1.5: Lf = 0,707), (X2.1: Lf = 0,758), (X2.2: Lf = 0,608), (X2.3: Lf = 0,699), (X2.4: Lf = 0,782), (X2.5: Lf = 0,704), (X3.1: Lf = 0,799), (X3.2: Lf = 0,701), (X3.3: Lf = 0,703), (X3.4: Lf = 0,763), (X3.5: Lf = 0,702), (Y1: Lf = 0,799), (Y2: Lf = 0,701), (Y3: Lf = 0,703), (Y4: Lf = 0,763), (Y5: Lf = 0,702), (Z1: Lf = 0,734), (Z2: Lf = 0,813), (Z3 : Lf = 0,676), (Z4: Lf = 0,687), (Z5: Lf = 0,707).

Validity testing can be seen from the loading factor value. Based on the AMOS output, this value can be seen in the path diagram or AMOS output on Estimates or standardized regression weights. An indicator is said to be valid if the loading factor is greater than 0.5. Based on the test results, all indicators are declared valid because their value exceeds 0.5. Based on the results of these calculations, because there is no construct reliability value whose value is below 0.60, all the constructs in this study are suitable for use in the model.

Structural Model

Structural model is the relationship between independent and dependent latent variables (variables that cannot be measured directly and require several indicators to measure them). The structural model describes the relationship between exogenous latent constructs and endogenous latent constructs. The model structure includes budget participation variables (X1), transparency (X2), internal control (X3), accountability (Y), and regional financial performance (Z). Based on the empirical model proposed in this study, the hypothesis proposed by testing the path coefficient on the structural equation model can be tested. Hypothesis testing is done by looking at the p-value less than 0.05, so the relationship between variables is significant. In addition, it can also explain the direct effect, meaning that there is a direct positive influence between the variables, the indirect effect, which means that there is an indirect positive influence between the variables. The test results are presented in the following table:

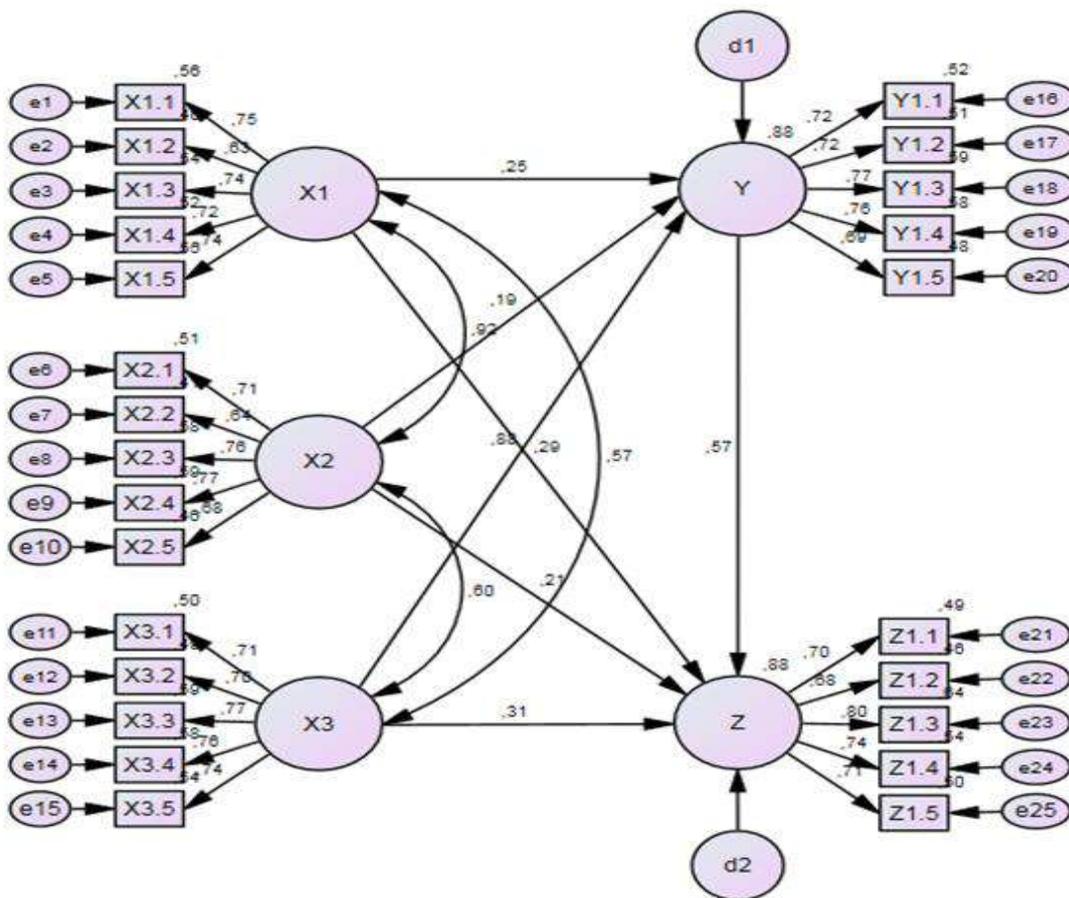


Figure 2. Result of SEM-AMOS

V. DISCUSSION

The Effect of Budget Participation on Accountability

Budget participation is a process in which employees who are competent in budgeting are given the opportunity to be involved in and have influence in the budget preparation process. It is hoped that from budget participation it can minimize conflicts between individual goals and organizational goals and can increase joint accountability for the budget that has been made. Participation also indicates the need for superiors to understand the budgets proposed by their work units and the influence on their central budgetary accountability. Participation will increase morale, generate interest, enthusiasm, and initiative of employees in being accountable for the budget that has been made. Direct participation in budgeting allows employees to better understand the objectives to be achieved and they will be more responsive to problems that may arise when the budget is implemented and accounted for. The results of this study support the findings of Mukmin (2017), Benny (2018) which in general proves that budget participation has a positive and significant effect on accountability. However, the results of this study do not support the findings of Rohmawati (2016) which proves that budget participation is not significant for accountability.

The Effect of Transparency on Accountability

Transparency is the openness of government in providing information related to public resource management activities to parties who need information. The transparency of financial management carried out by local governments to the public is a form of the government's success in managing existing funds and this is evidence of a form of government accountability. The government is obliged to provide information to the public, so that the public can find out, provide criticism and suggestions, and evaluate the accountability provided by the government. The results of the study support the opinion of Prajogo (2001) which states that good governance is characterized by three main pillars which are interrelated basic elements, namely participation, transparency and accountability. The results of this study also support the findings of Rosa & Djumali (2019), which prove that transparency has a positive and significant effect on accountability. Likewise,

the results of this study support the findings of Indah (2014), KMS Syarifuddin (2020). However, the findings of Fitri (2015), Rahma & Azima (2018), prove that transparency has no significant effect on accountability.

The Effect of Internal Control on Accountability

The internal control component includes the organizational atmosphere and the attitude of government officials who have ensured that there is compliance with applicable laws and regulations so as to make it easier to make accountability for regional financial management. Meanwhile, with the existence of effective internal supervision, it can prevent fraud or other misuse, so as to produce reliable and accountable financial reports. The results of this study support the findings of Ary (2016); Rakhmini (2014) which proves that internal supervision has a positive and significant effect on accountability. However, the results of research from Azima (2018) prove that internal supervision has a positive and insignificant effect on accountability.

The Effect of Budget Participation on Financial Performance

Higher participation will result in better morale and better initiatives to improve regional financial performance. Budget participation allows employees to channel their knowledge, abilities and expertise to improve regional financial performance. Therefore, the financial performance achieved by local governments with budget participation has become a measure that the government has performed well. The results of this study support the findings of Johny (2014) proving that budget participation has a positive and significant effect on regional financial performance. Likewise, the results of this study support the findings of Munawir (2007), Yahya (2008), Johny (2014), Sri (2018).

The Effect of Transparency on Regional Financial Performance

Transparency is considered as something that does not need to be published, especially with regard to financial information or data. Transparency should be able to provide open and honest financial information to the public based on the consideration that the public has the right to know openly about the government's responsibility for resource management and its compliance with laws and regulations. Transparency carried out by local governments to the community is a form of government success in managing existing funds and this is evidence that the government's performance is getting better. The government is obliged to provide information so that the public can find out, provide criticism and suggestions, and evaluate regional financial performance. The results of this study support the findings of Maria et al. (2019) which in general proves that transparency has a positive and insignificant effect on regional financial performance. Likewise, the findings of Dito (2018) prove that transparency has a positive and significant effect on regional financial performance.

The Effect of Internal Control on Regional Financial Performance

The local government has carried out internal control to ensure compliance with laws, regulations, policies and procedures, thereby increasing public confidence in regional financial performance. Internal supervision of regional financial performance is very important, because supervision is an effort to ensure harmony between regional and central financial operations and ensure the smooth running of the government in an efficient manner. The results of this study support the findings of Hasanuddin (2019), Sri et al. (2019) which proves that internal supervision has a positive and significant effect on regional financial performance.

The Effect of Accountability on Regional Financial Performance

Accountability is a tool to achieve local government goals by increasing government accountability to communities who need information related to regional financial management. A government with good accountability has full responsibility for the people who need information related to regional financial performance. The results of this study support the findings of Rusdi & Mursalim (2019) which prove that accountability has a positive and significant effect on regional financial performance. However, there is also a difference in which research from Rusdi & Mursalim (2019) uses the multiple regression analysis method. The results of this study support the findings of Johny (2014), Imam (2015), Dito (2018), and Maria et al. (2019).

The Effect of Budget Participation on Regional Financial Performance through Accountability

Employees who are involved in the budget preparation process as measured by perceived satisfaction in budget preparation, participation in budget preparation, influence on final budget determination, willingness to provide opinions, and the need to provide opinions, can ultimately increase accountability. Accountability is an obligation to be accountable for the budget that has been made. Local governments that have good accountability can increase public confidence in local financial performance. In the end, good local financial performance reflects that local governments are performing well.

The Effect of Transparency on Regional Financial Performance through Accountability

Transparency is the openness of government in providing information related to public resource management activities to parties who need information. Transparency is part of accountability. Accountability is an obligation to be accountable for the budget that has been made. Local governments that have good accountability can increase public confidence in local financial performance. In the end, good local financial performance reflects that local governments are performing well.

The Effect of Internal Control on Regional Financial Performance through Accountability

Internal control is a process carried out by local governments on employees involved in the budget preparation process. Internal control is designed to provide adequate assurance regarding the achievement of objectives in the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations and can ultimately be accounted for properly. Local governments that have good accountability can increase public confidence in local financial performance. In the end, good local financial performance reflects that local governments are performing well.

VI. CONCLUSION

Based on the results of research and hypothesis testing, it is concluded as follows:

1. Budget participation, transparency, and partial internal supervision have a positive and significant effect on the regional financial accountability of Banggai Regency.
2. Budget participation, internal control, and accountability partially have a positive and significant effect on the regional financial performance of Banggai Regency.
3. Transparency has a positive and insignificant effect on the regional financial performance of Banggai Regency.
4. Accountability can intervene in a positive and significant manner in the relationship between budgetary participation, transparency, and internal supervision of the regional financial performance of Banggai Regency.
5. Accountability has a very large total influence in increasing the relationship between budgetary participation and regional financial performance.

Suggestions for stakeholders are as follows:

1. The local government of Banggai Regency needs to maintain budget participation, transparency, and internal supervision because it can increase regional financial accountability.
2. The local government of Banggai Regency needs to maintain budgetary participation, internal supervision, and because it can improve regional financial performance.
3. The local government of Banggai Regency needs to increase transparency in order to improve regional financial performance.
4. Accountability can intervene in a positive and significant manner in the relationship between budgetary participation, transparency, and internal supervision of the regional financial performance of Banggai Regency.
5. The local government of Banggai Regency needs to pay attention to the needs of employees in providing opinions, increase information disclosure, carry out regular and direct inspections, and have accuracy and completeness of information in order to further improve financial performance.

REFERENCE

- [1] Abdul Halim, 2007. Akuntansi Sektor Publik : Akuntansi Keuangan Daerah, Salemba Empat Jakarta.
- [2] Alan G. Havesi (2005): Internal Control Standards in New York States Government
- [3] Azhar, M. K. S. 2008. Analisis kinerja keuangan pemerintah daerah kabupaten/kota sebelum dan setelah otonomi daerah. Tesis. Program Magister Akuntansi Sekolah Pascasarjana Universitas Sumatera Utara.
- [4] Ary Suharyanto. 2016. Pengaruh pengawasan internal terhadap akuntabilitas kinerja pemerintah daerah di Indonesia. Skripsi Universitas Sebelas Maret.
- [5] Beny Arifin W. 2018. Pengaruh Partisipasi Anggaran, Kejelasan Sasaran Anggaran, Pengendalian Akuntansi dan Sistem Pelaporan Terhadap Akuntabilitas Kinerja Instansi Pemerintah Daerah Dengan Komitmen Organisasi Sebagai Variabel Pemoderasi. Jurnal Akuntansi & Investasi Vol. 13 No. 1, halaman: 15-27.
- [6] Business Management (IMPACT: IJRBM) ISSN (E): 2321-886X; ISSN (P): 2347-4572 Vol. 3, Issue 8, Aug 2015, 1-6.
- [7] Dito Aditia Darma Nasution.2018. Analisis pengaruh pengelolaan keuangan daerah, akuntabilitas dan transparansi terhadap kinerja keuangan pemerintah Jurnal Studi Akuntansi & Keuangan. Volume 2, Nomor 3.

- [8] Dolly Ramon. 2010. Pengaruh Sistem Pengendalian Intern Terhadap Akuntabilitas Keuangan. *Jurnal Akuntansi*. Vol. 2, No.2.
- [9] Effendi, Usman, 2014, *Asas Manajemen*, Rajawali Pers. Jakarta.
- [10] Elga pratiwi 2012 Pengaruh partisipasi penyusunan anggaran dan sistem pelaporan Terhadap akuntabilitas sekolah smp dan sma Negeri kota semarang (studi pada smp dan sma negeri kota semarang). *Jurnal Akuntansi*. Vol. 3, No. 12.
- [11] Fathillah, Gina, *Evaluasi Kinerja Pengelolaan Keuangan Daerah Kabupaten Kutai Kalimantan Timur*, tesis S2 Program Pasca Sarjana Universitas Gajah Mada, Yogyakarta.
- [12] Fitri Lestari. 2015. Pengaruh Kejelasan Sasaran Anggaran, Kinerja Manajerial, Pelaporan/ Pertanggungjawaban Anggaran, Transparansi Publik dan Aktivitas Pengendalian Terhadap Akuntabilitas Kinerja Instansi Pemerintah (Pada Pemerintah Kabupaten Lingga). *Jurnal Akuntansi*. Vol. 2, No.5.
- [13] Garrison, H. Ray; Eric W. Noreen; dan Peter C. Brewer. 2006, *Akuntansi Manajerial*, (terjemahan: A. Totok Budisantoso), Buku I, Edisi Kesebelas, Penerbit : Salemba Empat, Jakarta
- [14] Hasanuddin Budiana, Dian. (2019). *Pengaruh Pengawasan Internal, Perencanaan Keuangan Desa, Kompetensi Aparatur Desa, Komitmen Organisasi dan Partisipasi Anggaran Terhadap Kinerja Keuangan Pemerintah Desa di Kab. Tasikmalaya*.
- [15] Hasrul. 2016. Pengaruh Hasil Pengawasan Internal dan Penyelesaian Tindak Lanjut Kerugian Terhadap Kinerja Keuangan (Studi Pada Satuan Kerja Perangkat Daerah (SKPD) Di Kabupaten Poso). *Jurnal Katalogis*. Volume 4 Nomor 3.
- [16] Herminingsih. 2009. *Pengaruh Partisipasi Dalam Penganggaran Dan Peran Manajerial Pengelola Keuangan Daerah Terhadap Kinerja Pemerintah Daerah (studi empiris pada pemerintah kabupaten demak)*. Tesis Universitas Diponegoro.
- [17] Hendriksen, Eldon S., dan Michael F. Van Breda. 2005. *Teori Akunting* terjemahan dari *Accounting Theory* cetakan ke 3. Interaksara Jakarta.
- [18] Hill, C. J., dan L. E. Lynn Jr. 2004. *Governance and public management, an introduction*. *Journal of Policy Analysis and Management*. Vol.23 No.1: 3-11.
- [19] Ibrahim H. Ahmad. 2017. *Pengaruh Sistem Akuntansi, Prinsip Value For Money dan Transparansi Terhadap Kinerja Keuangan Daerah (Studi Kasus di Pemerintah Daerah Kota Makassar)*. *Jurnal Akuntansi Pemerintah* 2 (1): 1 – 17.
- [20] Kahneman, D. And A. Tversky. 1979. *Prospect Theory : An Analysis of Dcision Under Risk*. *Econometrica*. 47. 263-291.
- [21] Kaho, Josef Riwu. 2005. *Prospek Otonomi Daerah di Negara Republik Indonesia: Identifikasi Faktor-Faktor yang mempengaruhi Penyelenggaraan Otonomi Daerah*. PT. Raja Grafindo Persada. Jakarta.
- [22] Katz, Ellen, 2004, *Transparency in Government-How American Citizens Influence Public Policy*, *Journal of Accountancy*, Juni 2004, hal. 1-2
- [23] Kenis, I, 1979, *Effects of Budgetary Goals Characteristics on managerial Attitudes and Performance*, *The Accounting Review*
- [24] Kms M Syarifudin. 2020. *Pengaruh Kompetensi Sumber Daya Manusia, Sistem Pengendalian Internal dan Transparansi Terhadap Akuntabilitas Pengelolaan Keuangan Daerah Dengan Value For Money Sebagai Variabel Moderasi (Studi Kasus Pada Organisasi Perangkat Daerah Pemerintah Kota Palembang)*. Tesis, Universitas Muhammadiyah Palembang.
- [25] Komite Nasional Kebijakan Governance. 2010. *Pedoman Umum Good Public Governance*
- [26] LAN-BPKP. 2000. *Akuntabilitas dan Good Governance*. LAN-RI. Jakarta.
- [27] Mahmudi. 2009. *Manajemen Keuangan Daerah*. Penerbit Erlangga. Jakarta
- [28] Mahsun, Mohamad. 2006. *Pengukuran Kinerja Sektor Publik*. BPFE. Yogyakarta
- [29] Majuta Judas Mamogale. 2014. *Financial Performance of Local Government in Limpopo Province, 2010-2012*. *African Studies Quarterly* I Volume 15, Issue 1 I December 2014.
- [30] Mardiasmo. 2002. *Akuntansi Sektor Publik*, Penerbit Andi, Yogyakarta.
- [31] Maria Trimurni Esni, Anwar Made, Retno Wulandari. 2019. *Analisis Pengaruh Penerapan Anggaran Berbasis Kinerja, Akuntabilitas dan Transparansi Terhadap Kinerja Keuangan Daerah Kota Malang*. *Jurnal Riset Mahasiswa Akuntansi*. Vol.7, No.2.
- [32] Made Budi Satra Wiguna, Gede Adi Yuniartha, Nyoman Ari Surya Darmawan. 2015. *Pengaruh Pengawasan Keuangan Daerah, Akuntabilitas Dan Transparansi Pengelolaan Keuangan Daerah Terhadap Kinerja Pemerintah Daerah Kabupaten Buleleng*.
- [33] Mohamad Mahsun, 2006. *Pengukuran Kinerja Sektor Publik*, BPFE, Yogyakarta
- [34] Mukmin Mohamad Saeful. 2017. *Pengaruh Partisipasi Penyusunan Anggaran Berbasis Kinerja Terhadap Akuntabilitas Kinerja Pemerintahan. (Studi Kasus pada Dinas Pendidikan Provinsi Jawa Barat)*. Tesis Universitas Widyatama.

- [35] Munawar. 2007. Pengaruh Karakteristik Tujuan Anggaran terhadap Perilaku, Sikap dan Kinerja Aparat Pemerintah Daerah di Kabupaten Kupang. Tesis. Malang: Universitas Brawijaya.
- [36] Natak Riswanto 2016 Analisis Pengaruh Akuntabilitas Dan Transparansi Pengelolaan Keuangan Daerah Terhadap Kinerja Pemerintah Daerah Kabupaten Jember. Jurnal Akuntansi. Vol.8, No.2. Jurnal Akuntansi.
- [37] Nor, Wahyudin 2007. "Desentralisasi dan Gaya Kepemimpinan Sebagai Variabel Moderating Dalam Hubungan Antara Partisipasi penyusunan Anggaran dan Kinerja Manajerial". SNA X Makasar.
- [38] Nouri, H., Parker, R.J.1996. The Effect of Organizational Behaviorl Commitment On Relation Between Budgetary Participation and Budgetary Slack. Behavior Research In Accounting 8. Pp.74-89
- [39] Nopriansyah putra, Erlina, 2016. Pengaruh pengelolaan keuangan daerah, Akuntabilitas dan transparansi terhadap kinerja Pemerintah daerah dengan pengawasan Sebagai variabel moderating pada Provinsi Sumatera utara. Tesis. Universitas Sumatera Utara.
- [40] Osborne, S. P. 2010. The new public governance: A suitable case for treatment? In Osborne, S.P. (Ed). The New Public Governance? Emerging Perspectives on the Theory and Practice of Public Governance. UK: Routledge. London.
- [41] Rahima Br.Purba, Azima Mendina Amrul. 2018. Penerapan Sistem Akuntansi Keuangan Daerah, Transparansi Publik dan Aktivitas Pengendalian terhadap Akuntabilitas Keuangan pada Badan Keuangan Daerah Kabupaten Tanah Datar. Jurnal Akuntansi dan Bisnis. Vol.18, No.2.
- [42] Rini Maryuni Hariyati dan Ongki Dessy Oliviani 2013 Pengaruh audit manajemen dan pengendalian intern terhadap kinerja perusahaan dengan good corporate governance sebagai variabel intervening (studi pada pt. Jamsostek (persero) divisi regional vi jawa timur). Proceeding Seminar Nasional.
- [43] Rohmawati, Intan dan Suyatmin Waskito Adi.(2016). *Pengaruh Penganggaran Berbasis Kinerja, Kejelasan Sasaran Anggaran Dan Partisipasi Anggaran Terhadap Akuntabilitas Kinerja Aparat Pemerintah Daerah (Studi Kasus Pada Dinas Pendapatan, Pengelolaan Keuangan dan Aset Daerah Kabupaten Sragen)*. Tesis, Universitas Muhammadiyah Surakarta.
- [44] Rakhmini Juwita.2014. Pengaruh Perencanaan Anggaran dan Pengendalian Intern terhadap Akuntabilitas Publik pada Pemerintah Daerah Provinsi Banten. Jurnal Reviu Akuntansi dan Keuangan. Vol.4 No. 2,
- [45] Rusdi Abdul Karim, Mursalim Mursalim. (2019). Pengaruh Akuntabilitas, Transparansi dan Sistem Pengendalian Intern Terhadap Kinerja Keuangan. Paradoks Jurnal Ilmu Ekonomi. Volume 2, No. 1.
- [46] Sanusi Fasilat Aramide. Mustapha Muhammed Bashir. 2015. The Effectiveness Of Internal Control System And Financial Accountability At Local Government Level In Nigeria. International Journal of Research in
- [47] Sri Nurlia. 2018. Pengaruh Sistem Informasi Keuangan, Pengendalian Akuntansi,Partisipasi Anggaran, Sistem Pelaporan Terhadap Kinerja Keuangan Pemerintah Daerah Kabupaten Sragen. Jurnal Studi Akuntansi & Keuangan. Volume 1, Nomor 8.
- [48] Suliyanto.2018. Metode Penelitian Bisnis.Yogyakarta: Andi.
- [49] Singgih Santoso.2018. Konsep Dasar dan Aplikasi SEM-Amos 24. Jakarta: PT Elex Media Komputido.
- [50] Sri Mifti, Nugroho Budi Lestariyo, Anacostia Kowanda. 2019. Pengawasan internal dan Kinerja. (suatu kajian di kantor Inspektorat Jenderal Departemen Dalam Negeri). Jurnal Ekonomi Bisnis No. 3 Vol. 14.
- [51] Tuti Herawati . 2014 Pengaruh system pengendalian intern terhadap kualitas laporan keuangan (Pemda Cianjur). Jurnal Akuntansi. Vol.11, No.1.
- [52] Wolk, Harry, Jere Francis & Michael Tearney. 1992. Accounting Theory : A Conceptual Institutional Application 3rd Edition. Ohio South Wasthern Publishing. Cincinnati.