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**THE EFFECT OF ACCOUNTING CONTROL, UTILIZATION OF INFORMATION TECHNOLOGY,  
AND GOVERNMENT PERSONNEL COMPETENCY ON MANAGERIAL PERFORMANCE  
ACCOUNTABILITY**

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**ABSTRACT:** The purpose of this study was to determine the effect of accounting control, the use of information technology, and the competence of government officials on managerial performance accountability. This research was conducted at Managerial within the Tabanan Regency Government. The population in this study were government apparatus in managerial found in the Tabanan Regency Government, the number of managerial was 10 managerial. The method of determining the sample in this study is the census method with saturated samples because the population is small so that the entire population is sampled. The sample size used is 4 people from each managerial so that the total number is 40 respondents. The data analysis technique used is multiple linear regression analysis. The results of this study indicate that accounting control has a positive effect on the accountability of the managerial performance of the Tabanan Regency Government. The use of information technology has a positive effect on the managerial performance accountability of the Tabanan Regency Government. The competence of government officials has a positive effect on the accountability of managerial performance of the Tabanan Regency Government.

**Keywords:** *accounting control, utilization of information technology, competence of government officials, managerial performance accountability.*

**I. INTRODUCTION**

Work accountability in local government managerial is shown by the value of the Government Agency Work Accountability System (SAKIP). Baliprov.go.id (27 January 2020) revealed that the Bali Provincial Government received the 2019 Government Agency Performance Accountability award from the Ministry of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia. The Bali Province Government Agency Performance Accountability System (SAKIP) received the predicate of 'Very Good' (BB). This indicates that all aspects of the planning, implementation, evaluation, and outcome or impact of the program are as planned. Planning that is carried out from the start with clear and measurable targets is then translated into programs that can be evaluated and the impact felt on the community.

Accountability includes providing financial information to the public and other users so that it is possible for them to assess the government's accountability for all activities carried out, not only financial activities but emphasizing that government financial reports must be able to provide the information needed by users in making economic, social and decision-making. politics (Isnanto et al., 2019). In dealing with this accountability, the government needs to pay attention to several things, including budget, accounting control, effectiveness of budget execution and reporting systems (Kawedar et al., 2019).

Based on No. SAS 48 in 1984 concerning the definition of internal control, accounting control includes the organizational structure and procedures and records relating to efforts to maintain asset security and to be trusted in the company's financial records, because these controls are structured so that they can provide assurance. In this case, accounting control includes a planning system, reporting system and monitoring procedures based on information (Rahmawati and Rahayu, 2019).

To be able to realize a good government system, internal control is needed in the government. The Government Internal Control System (SPIP) is a way to direct, supervise and measure the resources of an organization, and plays an important role in the prevention and detection of fraud. One of the important parts of internal control is accounting control. Accounting control is a formal, accounting-based control system used by organizations to carry out activities that aim to manage resources that are economical, efficient, and effective (Pratama et al., 2019). Accounting controls can assess whether the activities carried out by the government have been economical, efficient, and the effectiveness of service from the local government managerial to the community. This is an indicator of local government performance. The achievement of this indicator is an achievement that can improve the quality of accountability for the managerial performance of the relevant local

government so that the higher the accounting controls applied, the accountability for the managerial performance of the local government will increase (Atmadja et al., 2018)

Kusumaningrum (in Razi et al., 2017) says that a control system that uses accounting information is called an accounting-based control system or often called an accounting control system. The accounting control system is a formal system and procedure that uses information to maintain or change the pattern of organizational activities. Research conducted by Djalil et al., (2017) shows that the accounting control system has a positive effect on performance accountability. The same thing was conveyed by Latif et al., (2018) who stated that accounting control has a positive effect on financial performance accountability in local government managerial.

Another factor that affects performance accountability is the use of information technology. Evenly, the use of information technology has been used by every sector, both business and government, to help administer financial management efficiently and effectively (Aziiz, 2019). Government Regulation (PP) No. 56/2005 states that in order to follow up the implementation of a development process that is in line with the principles of good governance, the central government and local governments are obliged to develop and take advantage of advances in information technology to improve the quality of regional financial management and facilitate the delivery of financial information to the public. Research conducted by Mantako et al., (2019) shows that the use of technology and information has a positive effect on the performance accountability of an organization.

Furthermore, to form a government that has good work accountability, competency of government apparatus is needed in accordance with their respective fields. To form a good work accountability, competent human resources are needed. In local government, government officials should have good competence so that they can create responsible management (Hardiningsih et al., 2020). Good competence of government officials can also minimize the occurrence of accounting fraud and errors, so that the accountability of government performance will be better (Dewi and Damayanthi, 2019). Research conducted by Pramayoga and Ramantha (2018) shows that the competence of government officials has a positive effect on the accountability of government performance. The same thing was conveyed by Fiddin and Domos (2020) who stated that the competence of government officials had a positive effect on government accountability.

Based on the description above, it can be seen that performance accountability is one of the most important things in government because good accountability will make people trust the government (Sitakar et al., 2019). Tabanan Regency as one of the districts that has the SAKIP category B value still needs to make efforts to increase the accountability of its managerial performance through accounting control, the use of information technology and increasing the competence of local government officials.

## II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Mardiasmo (in Pratama et al., 2019) accounting control is a formal, accounting-based control system used by organizations to carry out activities aimed at managing economic, efficient and effective resources. Agency theory is a theory that explains the relationship between agents and principals, in this case, between government and society or the public. Internal control is important in a managerial manner to demonstrate to the public that the performance of instances is being monitored. Internal control contained in a managerial or organization does not only include accounting and financial activities but includes all aspects of the organization's activities. Accounting controls are designed to provide assurance that business processes operate as expected and ensure the achievement of organizational goals (Kawedar et al., 2019). Research conducted by (Atmadja and Saputra, 2017) shows that accounting control has a positive effect on the accountability of managerial performance.

H1: Accounting controls have a positive effect on managerial performance accountability.

Utilization of technology as a benefit by users of accounting information systems in carrying out their duties where the measurement is based on the intensity of utilization, frequency of utilization and number of applications used. The use and use of technology appropriately by its users will improve the performance of the organization. This shows that the higher the use of technology in the organization, the higher the accounting information system (Raditya and Widhiyani, 2018). For government managers, the use of technology can be part of increasing accountability to the public, in accordance with agency theory which states that agents must provide accountable reporting to the principal. Research conducted by Pratiwi and Dharmadiaksa (2018) shows that the use of information technology has a positive effect on the accountability of managerial performance.

H2: The use of information technology has a positive effect on the accountability of managerial performance.

The good competence of the state civil apparatus will determine the progress of government organizations so that it will encourage the government to carry out accountability in response to public demands for accountability in government (Fiddin and Domos, 2020). State civil apparatus competence in government managerial is very important for society as a principal in agency theory, because a good agent is one who has good competence. Research conducted by Pramayoga and Ramantha (2018) shows that the competence of the apparatus has a positive effect on the accountability of managerial performance.

H3: The competence of government officials has a positive effect on the accountability of managerial performance.

### III. METHODS

This study uses quantitative data in the form of secondary data. This research was conducted at the Local Government of Tabanan Regency. The reason for choosing this location is a phenomenon that occurs related to managerial performance accountability that still needs to be improved again.

The population in this research is the managerial government apparatus found in the Tabanan Regency Government. The population in this study were 10 managerials. The sample in this study was determined using the census method with saturated samples because the population was small so that the entire population was sampled. The data collection technique in this study used a questionnaire technique.

The model used to analyze the effect of the independent variable on the dependent variable is the multiple linear regression model (multiple regression method). The multiple linear regression equation can be formulated as follows:

$$Y = b_0 + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Information:

Y = Performance Accountability

b<sub>0</sub> = Constant

X<sub>1</sub> = Accounting Control

X<sub>2</sub> = Utilization of Information Technology

X<sub>3</sub> = Competence of Government Officials

b<sub>1</sub>-b<sub>3</sub> = Regression Coefficient

e = Error term

### IV. RESULTS AND DISCUSSION

#### *The results of multiple linear regression analysis*

The multiple linear regression method is used in this study to determine the effect of accounting control (X<sub>1</sub>), the use of information technology (X<sub>2</sub>), government apparatus competence (X<sub>3</sub>), and managerial performance accountability (Y). This method was tested using a computer system in the form of SPSS version 2.3. The effect of the independent variable on the dependent variable was tested with a confidence level (confidence interval) of 95% or  $\alpha = 5\%$ . The results of multiple linear regression analysis can be seen in the following table:

**Table 1. Results of Multiple Linear Regression Analysis**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,795	1,701		1,055	0,298
	Accounting Controls	0,324	0,107	0,331	3,020	0,005
	Utilization of Information Technology	0,308	0,130	0,234	2,370	0,023
	Government Apparatus Competence	0,538	0,142	0,451	3,795	0,001

Primary Data, 2021

#### *Effect of accounting controls on managerial performance accountability*

The results of the analysis show that the significance value of the t test for the accounting control variable (X<sub>1</sub>) is  $0.005 \leq 0.05$ . With a positive regression coefficient value of 0.324. So, it can be concluded that accounting control (X<sub>1</sub>) has a positive effect on managerial performance accountability, so that H<sub>0</sub> is rejected and H<sub>1</sub> is accepted. The first hypothesis is that accounting control has a positive effect on managerial performance accountability. Based on the results of the t test, it was found that accounting control had a positive effect on the accountability of managerial performance, so that H<sub>1</sub> was accepted. This means that if the accounting control is getting better, the accountability for managerial performance is getting better, conversely, if the accounting control is getting worse, the accountability for managerial performance will get worse.

Mardiasmo (in Pratama et al., 2019) accounting control is a formal, accounting-based control system used by organizations to carry out activities aimed at managing economic, efficient and effective resources. Agency theory is a theory that explains the relationship between agents and principals, in this case, between government and society or the public. Internal control is important in a managerial manner to demonstrate to the public that the performance of instances is being monitored. Internal control contained in a managerial or

organization does not only include accounting and financial activities but includes all aspects of the organization's activities. Accounting controls are designed to provide assurance that business processes operate as expected and ensure the achievement of organizational goals (Kawedar et al., 2019).

The results of this study are in accordance with research conducted by (Atmadja and Saputra, 2017) showing the results that accounting control has a positive effect on managerial performance accountability.

#### ***Effect of the use of information technology on managerial performance accountability***

The results of the analysis show that the t test significance value of the information technology utilization variable (X2) is  $0.023 \leq 0.05$ . With a positive regression coefficient value of 0.308. So, it can be concluded that the use of information technology (X2) has a positive effect on the accountability of managerial performance, so that H0 is rejected and H2 is accepted. The second hypothesis in this study is the use of information technology has a positive effect on managerial performance accountability. Based on the results of the t test, it is found that the use of information technology has a positive effect on the accountability of managerial performance, so that H2 is accepted. This means that if the use of information technology is getting better, the accountability for managerial performance is getting better, conversely, if the use of information technology is getting worse, the accountability for managerial performance will get worse.

Utilization of technology as a benefit by users of accounting information systems in carrying out their duties where the measurement is based on the intensity of utilization, frequency of use, and number of applications used. The use and use of technology appropriately by its users will improve the performance of the organization. This shows that the higher the use of technology in the organization, the higher the accounting information system (Raditya and Widhiyani, 2018). For government managers, the use of technology can be part of increasing accountability to the public, in accordance with agency theory which states that agents must provide accountable reporting to the principal.

The results of this study are in accordance with the results of research conducted by (Pratiwi and Dharmadiaksa, 2018) showing the results that the use of information technology has a positive effect on the accountability of managerial performance.

#### ***Effect of government apparatus competence on managerial performance accountability***

The results of the analysis show that the t test significance value of the government apparatus competence variable (X3) is  $0.001 \leq 0.05$ . With a positive regression coefficient value of 0.538. So, it can be concluded that the competence of the government apparatus (X3) has a positive effect on the accountability of managerial performance, so that H0 is rejected and H3 is accepted. The third hypothesis used in this study is that the competence of the apparatus has a positive effect on the accountability of managerial performance. Based on the results of the t test, it is found that the competence of government officials has a positive effect on the accountability of managerial performance, so that H3 is accepted. This means that if the competence of government officials is getting better, the accountability for managerial performance is getting better, conversely, if the competence of government officials is getting worse, the accountability for managerial performance will get worse.

The good competence of the state civil apparatus will determine the progress of government organizations so that it will encourage the government to carry out accountability in response to public demands for accountability in government (Fiddin and Domos, 2020). ASN's competence in government managerial is very important for society as a principal in agency theory, because a good agent is one who has good competence. Pramayoga and Ramantha's research (2018) shows similar results that the competence of the apparatus has a positive effect on the accountability of managerial performance.

#### ***The result of the coefficient of determination (R Square)***

This test is used to measure the density of the regression equation used in the study by looking at the Adjusted R Square value. The Adjusted R Square value which is close to 1 means that the independent variables are increasingly able to explain the dependent variable. The results of the coefficient of determination test can be seen in the following table.

**Table 2. The results of the determination coefficient test**

<b>Model Summary<sup>b</sup></b>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,885 <sup>a</sup>	0,784	0,766	1,067

Primary Data, 2021

Based on table 2, it can be observed that the Adjusted R2 value is 0.766, which means 76.6% change (fluctuating) in the managerial performance accountability which is influenced by accounting controls, the use of information technology, and the competence of government officials while the remaining 23.4% is influenced by factors. other than this research.

**Model feasibility test results (F test)**

The F test is used to show whether the model used in the study is feasible to predict the effect of the independent variable on the dependent variable. If the significance value is  $\leq 0.05$ , then the model is declared fit for use for hypothesis testing (Ghozali, 2016). The results of the F test can be seen in the following table.

**Table 3. Model Feasibility Test Results**

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	148.583	3	49.528	43.470	.000 <sup>b</sup>
	Residual	41.017	36	1.139		
	Total	189.600	39			

Primary Data, 2021

Based on the table above, it can be seen that the significance value is  $\leq 0.05$ , so it can be said that the model used in the study is fit for use for hypothesis testing.

## V. CONCLUSION

The results of this study are able to contribute to the effect of accounting control, the use of information technology, and the competence of government officials on managerial performance accountability. Based on the results of the hypothesis test (t test), it was found that accounting control, the use of information technology, and the competence of government officials had a positive effect on the accountability of managerial performance.

The results showed that accounting control has a positive effect on managerial performance accountability. That is, good accounting control is able to increase the accountability of managerial performance. The results of research on accounting control on managerial performance accountability support agency theory. As an agent, managerial is supposed to provide information about how the accountability of managerial performance itself is to the public. Good accounting controls can help managerial as an agent to increase the accountability of their performance in order to increase public trust as a principal.

The results showed that the use of information technology had a positive effect on the accountability of managerial performance. This means that the use of good information technology can increase the accountability of managerial performance. The results of research on the use of information technology on managerial performance accountability support the theory of goal setting. Managerial performance accountability is a manifestation of managerial obligations to be accountable for policies, decisions, and performance with the aim of gaining the trust of the public. The use of good information technology will result in increased accountability for managerial performance so that the goals of the managerial itself can be easily achieved.

The results showed that the competence of government officials has a positive effect on the accountability of managerial performance. This means that good government apparatus competence can increase the accountability of managerial performance. The results of research on the competence of government officials in managerial performance accountability support the theory of goal setting. One of the managerial goals of government is to gain public trust. To achieve this, government managerial must improve the competence of government officials so that it is expected to increase the accountability of managerial performance which in turn will have an impact on increasing public trust in government managerial itself.

For the Tabanan Regency Government to optimize accounting control, this can be done by designing clear authorization procedures for employees to carry out certain activities in a transaction and inputting transaction figures in complete financial statements. In the use of technology, the government must optimize the use of information technology, this can be done by optimizing the use of software that is useful in terms of preparing financial reports to make it easier and produce quality reports. In addition, the Tabanan Regency Government should sort each employee based on skills that are in accordance with the work they do in order to increase accountability for managerial performance.

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