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“The Review and Outlook of The Economy after Covid 19 Pandemic”*

**THE EFFECT OF ACCOUNTABILITY, TRANSPARENCY
AND INTERNAL CONTROL ON VALUE FOR MONEY-
BASED BUDGET PERFORMANCE**

Selva Temalagi*), Fanny Monica Anakotta, Meni D. Siahaya
Accounting Department, PSDKU Universitas Pattimura
**Email: selva_temalagi@yahoo.com*

ABSTRACT

This study aims to test empirically the effect of accountability, transparency and internal control on value for money based budget performance. The population in this study is the regional apparatus organization in the Aru archipelago district government. The sample in this study is employees who work in the financial department of all regional apparatus organizations in the local government of the Aru island district. The sampling technique used was purposive sampling. The research method used is quantitative research method. The data were obtained through questionnaires and measured using multiple regression analysis with processing through the SPSS 23 software. The results of this study indicate that accountability and transparency have a significant positive effect on value for money based budget performance while internal control has no significant effect on value for money based budget performance.

Keywords: Value For Money, Budget Performance, Accountability, Transparansy, Internal Control

1. INTRODUCTION

Public sector accounting is accounting used in a government organization or institution whose purpose is not to make a profit and is a part of scientific discipline (Cindy Arifani, 2018). The community demands that the government be able to manage the budget in an accountable, open and accountable way. Public sector accountability is an obligation for the holder of the trust to provide accountability, present and disclose all activities and activities that are their responsibility to the party giving the trust (principal) who has the right and authority to accept the responsibility (Mardiasmo, 2002). Accountability is an obligation for the holder mandate to provide accountability, present and disclose all activities and activities that are their responsibility to the trustee (principal) who has the right and authority to accept the responsibility (Mardiasmo, 2002:20). According to Mahmudi, 2005: 9, accountability is the agent's obligation to manage resources, report, and disclose all activities and activities related to the use of public resources to the principal. Accountability when associated with government organizations, can be defined as a provision of information on government activities and performance to interested parties. The government, both central and regional, must be able to become the subject of providing information in the context of fulfilling public rights.

Transparency means an openness that is real, comprehensive, and provides space for all levels of society to actively participate in the process of managing public resources. When associated with the budget, transparency can be defined as openness to the public covering the functions and structures of the government, fiscal policy objectives, the public financial sector, and its projections (Nico Andrianto, 2007: 20). The existence of budget transparency has a positive impact on the public interest. Some of the important benefits of budget transparency are that it can prevent corruption, it is easy to identify the weaknesses

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and strengths of policies, increase government accountability so that the public will be better able to measure government performance, increase trust in the government's commitment to decide certain policies, strengthen social cohesion, because of public trust in the government. government will be formed, and create a better investigative climate so as to increase business certainty (Nico Andrianto, 2007).

Internal control is a series of activities to ensure that budget management has been carried out in accordance with applicable laws and regulations and has been carried out on a value for money principle. The more internal control is carried out, it will minimize the occurrence of irregularities, fraud, and errors so that the performance of the value for money-based budget will increase.

According to Cindy Arifani (2018), Value for money is a principle used as a form of good budget management. The realization of the Value for money principle is believed to be able to improve performance in the public sector. Every OPD should be able to change a number of things that cause the implementation of budget management that is not based on Value for money. Value for money must be carried out well in regional financial management because in the context of regional autonomy, Value for money is a link to lead Regional Governments to achieve good governance, namely Regional Governments that are transparent, accountable, economical, effective, and efficient.

The phenomenon that occurred in the Aru Islands Regency which shows that the government's performance is not yet accountable and transparent and the internal control is still weak can be seen from the case of the first Regent who abused his authority by using local money amounting to Rp. 42.5 billion for personal use (Source: <https://news.detik.com>, accessed on 03 April 2021). With this phenomenon in local governments, deviations related to budget performance often occur due to lack of accountability and disclosure of information presentation. The existence of this case shows that the performance of local governments has not been managed properly due to the lack of planning and a good control system and the lack of knowledge about accountability and transparency.

This study replicates the research conducted by Cindy Arifani (2018), who has researched the Effect of Accountability, Transparency and Monitoring Systems on Value For Money-Based Budget Performance with the object of research being the Jayapura City Government. The thing that makes this research different from previous research is that this research replaces the supervisory variable with internal control taken from Dodik Slamet Pujiono's research (2016). According to Raharja (2015), internal control is a series of activities to ensure that budget management has been carried out in accordance with applicable laws and regulations and has been carried out in principle of value for money. The more internal control is carried out, it will minimize the occurrence of irregularities, fraud and errors so that the performance of the value for money-based budget will increase. With the existence of internal control in the OPD, the head of the OPD will be able to control and evaluate budget management in order to avoid errors, irregularities, and fraud so that value for money-based budget performance can run well. This is the basis why researchers use internal control variables.

The problems that will be discussed in this research are formulated in the form of research questions as follows: Do accountability, transparency and internal control affect the performance of value for money based budgets?

2. LITERATURE REVIEW

Agency Theory

The agency problem was initially explored by Ross, (1973), while a detailed theoretical exploration of agency theory was first stated by Jensen and Mecking, (1976),

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calling the manager of a company the "agent" and the shareholders "principal". . The concept of agency theory is the relationship or contract between the principal and the agent. Principal employs agents to perform tasks in order to fulfill the interests of the principal

Accountability

Accountability is an ethical concept that is close to government public administration (government executive institutions, parliamentary legislative institutions and judicial institutions) which has several meanings, among others, it is often used synonymously with concepts such as accountability, ability to provide answers, Those who are blamed and who have no freedom include other terms that are related in the hope of explaining one aspect of public administration or government (Cindy Arifani, 2018).

Transparency

Transparency means an openness that is real, comprehensive, and provides space for all levels of society to actively participate in the process of managing public resources. When associated with the budget, transparency can be defined as openness to the public covering the functions and structures of the government, fiscal policy objectives, the public financial sector, and its projections (Nico Andrianto, 2007: 20). The existence of budget transparency has a positive impact on the public interest. Some of the important benefits of budget transparency are that it can prevent corruption, it is easy to identify the weaknesses and strengths of policies, increase government accountability so that the public will be better able to measure government performance, increase trust in the government's commitment to decide certain policies, strengthen social cohesion, because of public trust in the government. government will be formed, and create a better investigative climate so as to increase business certainty. Government Regulation No. 71 of 2010 concerning SAP, "Transparency means a form of providing open and honest financial information to the wider community based on the consideration that the public has the right to open and comprehensive access to government accountability in the form of reports without being kept secret from the public in any financial management process that can entrusted to the organization and its compliance with applicable laws and regulations”.

Internal Control System

Internal control systems are important for management and auditors. The internal control system relates to the policies and procedures that have been established by the owner/manager to control its business activities. From various literatures related to internal control, the entity's internal control structure contains the policies and procedures applied to provide assurance that the objectives of an entity will be achieved. These targets can be in the form of financial and non-financial targets. A common financial objective can be the accuracy and precision of financial reporting to interested parties. Non-financial targets include controlling the quality of performance and so on (Mahmudi, 2011: 105-106) Internal control is applied to achieve goals and minimize things that may occur outside the plan, internal control also increases efficiency, prevents losses on assets, increases the level of reliability of data in financial statements and encourages compliance with established laws and regulations. So basically internal control is an active action, because it looks for corrective action if things happen that deviate from what is set. This, agrees with the research of Lamusu, 2013, which states that the internal control system has a positive and significant effect on regional financial management, but Syarifuddin (2010), states that the internal control system has no significant effect on regional financial management.

Value For Money Based Budget Performance

The budget performance system with the concept of Value for money or performance-based budgeting is a budget system that prioritizes efforts to achieve work results or outputs from the planned cost or input allocations (Indra Bastian, 2006: 52) From this definition it can be concluded that performance-based budgeting is more effective

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compared to program or organization budgets with anticipated outcomes, because this system explains the relationship between costs (Rp) and results (results), it can be said that this system handles a program effectively. In this system, the variation between planning and actual events allows managers to determine resource inputs and how these inputs relate to outcomes to determine program effectiveness and efficiency.

According to Otley (1999) in Mahmudi (2005:6), "Performance refers to something related to the activity of doing work, in this case includes the results achieved by the work". Performance can also be defined as a multidimensional construct, the measurement of which also varies depending on the complexity of the factors that make up performance. Another case according to Roger, 1994 in Mahmudi, 2005: 6, Performance is defined as the results of the work itself (outcomes of work), this is because the results of work provide a strong link to the strategic goals of the organization, customer satisfaction, and economic contribution.

Hypothesis

According to Nurul Hanifah (2019), accountability is providing accountability for every administration of government, including budget management which is carried out in a transparent and fair manner. The government implementing apparatus will strive to implement accountability because it will encourage the government to manage the budget in accordance with the value for money principle and its performance will be assessed by the public and related institutions. The implementation of accountability will directly improve the performance of the value-for-money based budget. The results of this study prove that accountability has a significant positive effect on value for money-based budget performance. According to Detasya Rigian (2019), the implementation of accountability is measured through indicators of accuracy and completeness of information relating to the methods and rules for achieving the goals of an activity, the process of making a decision, namely in writing, available to people who need it, with every decision taken that meets the standards. applicable ethics and values and in accordance with the principles of proper administration. The results of this study prove that accountability has an effect on value for money-based budget performance. According to Cindy Arifani (2018), accountability is an ethical concept that is close to government public administration (government executive institutions, parliamentary legislative institutions and judicial judiciary institutions) which has several meanings, among others, it is often used synonymously with concepts such as those described above. accountability, the ability to provide answers, who can be blamed and who have no freedom, including other terms that have relevance in the hope of explaining one aspect of public administration or government. The results of this study prove that accountability has no effect on value for money-based budget performance. Based on the theory and research results above, the hypothesis is developed as follows:

H1: Accountability has an effect on Value For Money-Based Budget Performance

According to Cindy Arifani (2018), transparency means the availability of sufficient, accurate, and timely information about public policies and the process of their formation. Information is an important need of the community to participate in regional management. With the availability of information, the public can participate and supervise so that public policies that emerge can provide optimal results for the community, as well as prevent fraud and manipulation that will only benefit one community group disproportionately. The results of this study prove that transparency has an effect on value for money-based budget performance. According to Nurul Hanifah (2019), transparency is the provision of government information to the public and related parties in an open, true and honest manner. In budget management, if it is more transparent, it will be easier to access information so that the public can participate in monitoring and supervising budget management. Therefore, the higher the transparency,

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the higher the budget performance based on value for money. The results of this study prove that transparency has no significant effect on value for money-based budget performance. Based on the theory and research results above, the hypothesis is developed as follows:

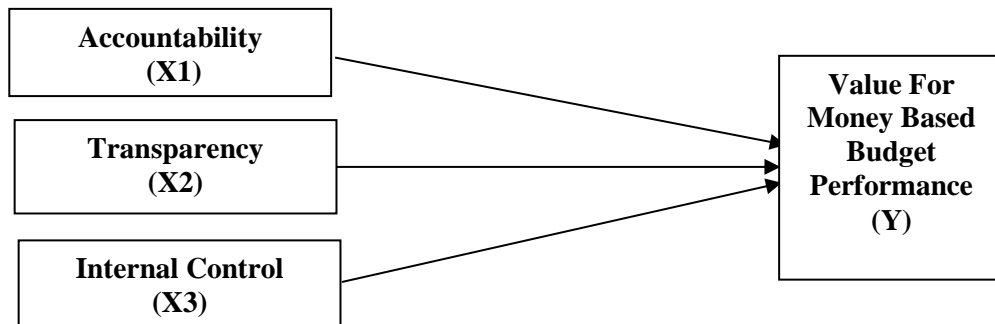
H2: Transparency affects the Performance of Value For Money Based Budgets

According to Dodik Slamet Pujiono (2016) an effective Internal Control System will affect performance. The leadership's participation in the preparation of the budget and the clarity of the budget targets to be implemented are expected to affect performance with an effective internal control system. The implementation of the budget evaluation and the feedback obtained is expected to be used as an assessment material for the effectiveness of the internal control system so that the more effective the internal control system, the higher its performance. The results of this study prove that the internal control system has a significant effect on regional financial management. Based on the theory and research results above, the hypothesis is developed as follows:

H3: Internal Control Affects Value For Money Based Budget Performance

The research model is illustrated as follows:

Figure 1 Research Model



3. RESEARCH METHOD

The population of this study were all employees of the Regional Government of the Aru Islands Regency. The sample of this study were employees who worked in the finance department of all Regional Apparatus Organizations in the Regional Government of the Aru Islands Regency. The sampling technique used is purposive sampling, which is a sample with criteria. Auditya, 2013 in Hanifah, 2019 states that the implementation of accountability shows that the obligation has been carried out by the trust holder to the trustee in being responsible for all his activities, so that the quality of performance will be better and good governance will be achieved. Accountability is measured by nine question items using a Likert scale of 1-5 with a questionnaire adopted from the research questionnaire of Cindy Arifani, (2018). The existence of policies and ease of access to information are aspects of transparency that can reach every aspect of the policy. Openness and freedom in obtaining information are basic aspects of transparency, which means that people can directly access information related to the public interest, Pasaribu 2011 in Hanifah, 2019. Transparency is measured by nine question items using a Likert scale 1-5 with a questionnaire adopted from Cindy Arifani's research questionnaire, (2018).

According to Pujiono, 2016, Internal Control is an active action because it seeks corrective action if things deviate from what is set. Internal control is measured by five question items using a Likert scale of 1-5 with a questionnaire adopted from the research

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questionnaire of Dodik Slamet Pujiono, 2016. According to Indra Bastian, 2006: 52 in Arifani 2018, the budget performance system with the concept of Value for money or performance-based budgeting is a budget system that prioritizes efforts to achieve work results or outputs from the planned cost or input allocations. Value for money-based budget performance is measured by eleven question items using a Likert scale of 1-5 with a questionnaire adopted from the research questionnaire of Cindy Arifani, (2018).

The data quality test in this study consisted of: 1) Validity Test. To find out whether the instrument was valid, a validity test was used by testing the correlation between each questionnaire item and the total respondents' answers. 2) Reliability Test, carried out to find out whether the data collection tool basically shows the level of accuracy, accuracy, stability or consistency of the instrument in revealing certain symptoms from a group of individuals, even though it is carried out at different times (Ghozali, 2014). 3) Classical Assumption Test, the aim is to provide certainty that the regression equation obtained has accuracy in estimation, is unbiased and consistent (Ghozali, 2014). The classical assumption tests used in this study are: Multicollinearity Test, Heteroscedasticity Test and Normality Test.

Hypothesis testing in this study consists of 1) Multiple Linear Regression Analysis, carried out to solve the problem as well as prove whether the hypothesis is accepted or rejected in the study. 2) T-test, conducted to determine the truth of the hypothesis by using t-test which aims to determine the magnitude of the influence of the independent variable on the dependent variable, 3) The coefficient of determination, is carried out to show how much the independent variable can explain the dependent variable.

4. RESULTS AND DISCUSSION

The population used in this study were 40 State Civil Apparatuses who worked in Local Government Organizations in the Aru Islands Regency.

Table 1
Research Sample Data

No	description	total	Percentage
1	Questionnaire distributed	40	100%
2	Questionnaire that does not return	-	%
3	Questionnaire that returns and can be processed	40	100 %

Source: Processed primary data, 2021

Table 2
Accountability Validity Test Results

No	Item Question	Pearson Correlation	Sig (2- Tailed)	description
1	XI.1	0.314*	0.048	Valid
2	XI.2	0.827**	0.000	Valid
3	XI.3	0.537**	0.000	Valid
4	XI.4	0.136	0.401	Tidak Valid
5	XI.5	0.339*	0.032	Valid
6	XI.6	0.249	0.121	Tidak Valid
7	X1.7	0.337*	0.033	Valid
8	X1.8	0.085	0.600	Tidak Valid
9	X1.9	0.452**	0.003	Valid

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

* . Correlation is significant at the 0.05 level (2-tailed).

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Table 2 above shows that the Accountability variable has three variables that have invalid criteria, namely X1.4 with a correlation value of 0.136 and sig. 0.401, on item X1.6 with a correlation value of 0.249 and sig. 0.121 and the item X1.8 with a correlation value of 0.085 and sig. 0.0600. Because the three question items above are invalid, the question items are eliminated from the question for the accountability variable.

Table 3
Accountability Validity Test Results

No	Item Question	Pearson Correlation	Sig (2- Tailed)	description
1	XI.1	0.387*	0.014	Valid
2	XI.2	0.872**	0.000	Valid
3	XI.3	0.668**	0.000	Valid
4	XI.5	0.363*	0.021	Valid
5	X1.7	0.229	0.154	Tidak Valid
6	X1.9	0.641**	0.000	Valid

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

* . Correlation is significant at the 0.05 level (2-tailed).

Table 3 above shows that there is still one variable that has invalid criteria, namely X1.7 with a correlation value of 0.229 and sig. 0.154. Because the question items above are not valid, the question items are eliminated from the question for the accountability variable. The test results can be seen in table 4 below.

Table 4
Accountability Validity Test Results

No	Item Question	Pearson Correlation	Sig (2- Tailed)	description
1	XI.1	0.387*	0.014	Valid
2	XI.2	0.872**	0.000	Valid
3	XI.3	0.668**	0.000	Valid
4	XI.5	0.363*	0.021	Valid
5	X1.9	0.641**	0.000	Valid

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

* . Correlation is significant at the 0.05 level (2-tailed).

Table 4 above shows that the Accountability variable has valid criteria for all question items with a significance value below 0.05. So it can be concluded that all the questions for the Accountability variable are valid.

Table 5
Transparency Validity Test Results

No	Item Question	Pearson Correlation	Sig (2- Tailed)	description
1	X2.1	0.253	0.115	No Valid
2	X2.2	0.495**	0.001	Valid
3	X2.3	0.626**	0.000	Valid
4	X2.4	-0.445**	0.004	Valid
5	X2.5	-0.251	0.118	No Valid
6	X2.6	0.377*	0.017	Valid
7	X2.7	0.128	0.431	No Valid

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8	X2.8	0.483**	0.002	Valid
9	X2.9	0.431**	0.006	Valid

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

*. Correlation is significant at the 0.05 level (2-tailed).

Table 5 above shows that there are three variables in the Transparency variable that have invalid criteria, namely X2.1 with a correlation value of 0.253 and sig. 0.115, on the X2.5 item with a correlation value of -0.251 and sig. 0.118 and the item X2.7 with a correlation value of 0.128 and sig. 0.431. Because the three question items above are invalid, the question items are eliminated from the question for the transparency variable. The test results can be seen in table 6 below.

**Table 6
Transparency Validity Test Results**

No	Item Question	Pearson Correlation	Sig (2- Tailed)	description
1	X2.2	0.095	0.562	No Valid
2	X2.3	0.716**	0.000	Valid
3	X2.4	-0.059	0.718	No Valid
4	X2.6	0.316*	0.047	Valid
5	X2.8	0.489**	0.001	Valid
6	X2.9	0.731	0.000	Valid

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

*. Correlation is significant at the 0.05 level (2-tailed).

Table 6 above shows that there are still two variables that have invalid criteria, namely X2.2 with a correlation value of 0.095 and sig. 0.562 and on the X2.4 item with a correlation value of -0.059 and sig. 0.718. Because the question items above are not valid, the question items are eliminated from the question for the transparency variable.

**Table 7
Transparency Validity Test Results**

No	Item Question	Pearson Correlation	Sig (2- Tailed)	description
1	X2.3	0.755**	0.000	Valid
2	X2.6	0.405**	0.009	Valid
3	X2.8	0.597**	0.000	Valid
4	X2.9	0.655**	0.000	Valid

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

*. Correlation is significant at the 0.05 level (2-tailed).

Table 7 above shows that the Transparency variable has valid criteria for all question items with a significance value below 0.05. So it can be concluded that all questions for the Transparency variable are valid.

**Table 8
Internal Control Validity Test Results**

No	Item Question	Pearson Correlation	Sig (2- Tailed)	description
1	X3.1	0.474**	0.002	Valid
2	X3.2	0.604**	0.000	Valid

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3	X3.3	0.804**	0.000	Valid
4	X3.4	0.813**	0.000	Valid
5	X3.5	-0.391*	0.013	Valid

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

* . Correlation is significant at the 0.05 level (2-tailed).

Table 8 above shows that the Internal Control variable has valid criteria for all question items with a significance value below 0.05. So it can be concluded that all questions for the Internal Control variable are valid.

Table 9
Budget Performance Validity Test Results

No	Item Question	Pearson Correlation	Sig (2- Tailed)	description
1	Y1	0.807**	0.000	Valid
2	Y2	0.925**	0.000	Valid
3	Y3	0.301	0.059	No Valid
4	Y4	0.046	0.776	No Valid
5	Y5	0.342*	0.031	Valid
6	Y6	-0.030	0.854	No Valid
7	Y7	0.062	0.705	No Valid
8	Y8	0.793**	0.000	Valid
9	Y9	-0.236	0.143	No Valid
10	Y10	0.725**	0.000	Valid
11	Y11	0.795**	0.000	Valid

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

* . Correlation is significant at the 0.05 level (2-tailed).

Table 9 above shows that the Budget Performance variable has five variables that have invalid criteria, namely Y3 with a correlation value of 0.301 and sig. 0.059, on item Y4 with a correlation value of 0.046 and sig. 0.776, on item Y6 with a correlation value of -0.030 and sig. 0.854, on item Y7 with a correlation value of 0.062 and sig. 0.705 and on item Y9 with a correlation value of -0.236 and sig. 0.143. Because the five question items above are not valid, the question items are eliminated from the questions for the budget performance variable.

Table 10
Budget Performance Validity Test Results

No	Item Question	Pearson Correlation	Sig (2- Tailed)	description
1	Y1	0.906**	0.000	Valid
2	Y2	0.900**	0.000	Valid
3	Y5	0.326*	0.040	Valid
4	Y8	0.889**	0.000	Valid
5	Y10	0.636**	0.000	Valid
6	Y11	0.895**	0.000	Valid

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

* . Correlation is significant at the 0.05 level (2-tailed).

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Table 10 above shows that the Budget Performance variable has valid criteria for all question items with a significance value below 0.05. So it can be concluded that all the questions for the Budget Performance variable are valid.

Table 11
Reliability Test Results

Variable	Cronbach's Alpha	Total item	
Accountability	0.635	5	Reliable
Transparency	0.719	4	Reliable
Internal Control	0.776	5	Reliable
Budget Performance	0.871	6	Reliable

Source: Processed primary data, 2021

Table 11 above shows that the value of Cronbach's alpha on the accountability variable is 0.635, transparency is 0.719, SPI is 0.776 and budget performance is 0.871. Thus it can be concluded that the statement in this questionnaire is reliable because it has a Cronbach's Alpha value of more than 0.60.

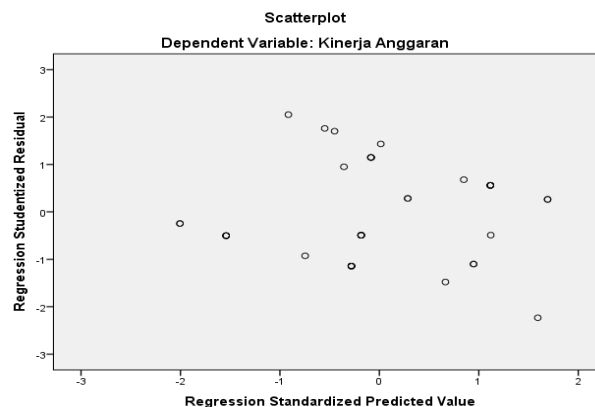
Table 12
Coefficientsa . Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
1		
X1	.817	1.223
X2	.784	1.276
X3	.917	1.090

Source: Processed primary data, 2021

Based on Table 12 above, it can be seen that the tolerance value is close to 1 and the variance inflation factor (VIF) exceeds 1 for each variable indicated by the tolerance value for Accountability (X1) 0.817, for Transparency (X2) 0.784 and for Internal Control of 0.917 and VIF for each variable Accountability (X1) is 1,223, Transparency (X2) is 1,276 and Internal Control is 1,090. Thus, it can be concluded that the regression equation model does not have a multiko problem and can be used in this study. The results of the heteroscedasticity test are contained in the glejser test and graphs. Figure 2 shows the results of the heteroscedasticity test based on the graph.

Figure 2
Scatterplot Graph



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The scatterplot graph shows that the data is spread above and below the number 0 (zero) on the Y axis and there is no clear pattern in the spread of the data. This means that there is no heteroscedasticity in the regression equation model so that the regression model is feasible to use to predict value for money-based budget performance based on the variables that influence it, namely accountability, transparency and internal control.

Figure 3
Normality Test Results Using P-Plot Graph

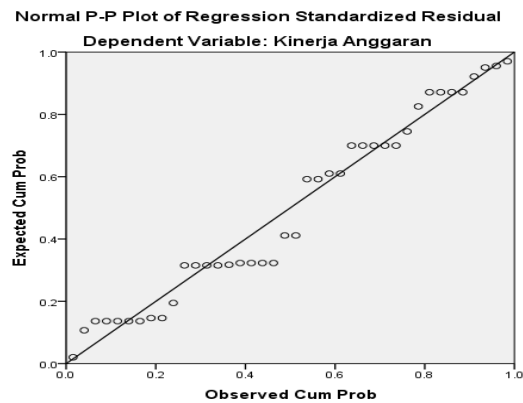
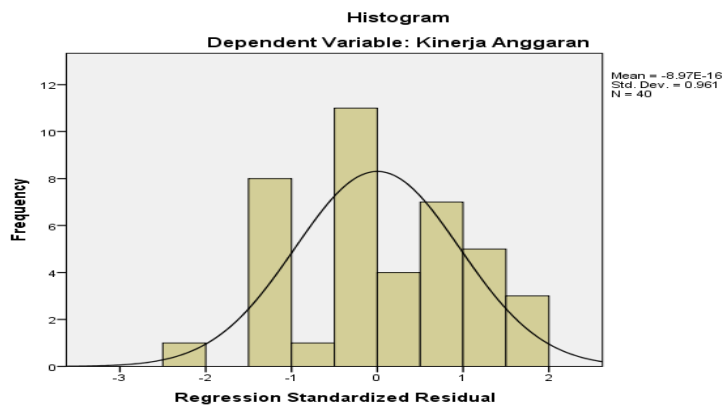


Figure 4
Normality Test Results Using Histogram Graph



Based on Figures 3 and 4 above, the distribution of the data is around the diagonal line and follows the direction of the diagonal line, this indicates that the regression model has met the assumption of normality.

Table 12
Kolmogrov-Smirnov (K-S) Test Results

		Unstandardized Residual
N		40
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.89014094
Most Extreme Differences	Absolute	.059
	Positive	.059
	Negative	-.082
Test Statistic		.059
Asymp. Sig. (2-tailed)		.113 ^c

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The result of the Kolmogorov-Smirnov test is .113 which is greater than 0.05, this means that H0 is accepted, which means that the residual data is normally distributed and the results are consistent with the previous test.

Table 13
Coefficient of Determination Test Results (R2) Variables X1, X2 and X3 Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.716 ^a	.695	.658	3.00815	1.411

- a. Predictors: (Constant), Pengendalian Internal, Akuntabilitas, Transparansi
- b. Dependent Variable: Kinerja Anggaran

Table 13 above shows the Adjusted R Square (R2) value of 0.695 or 69.5%. The coefficient of determination of Adjusted R Square (R2) of 0.695 means that 69.5% of budget performance can be explained by accountability, transparency and internal control, while 30.5% is explained by other variables not explained in this study.

Table 14
Statistical Test Results t

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.579	10.190		.351	.727
	Akuntabilitas	.563	.220	.418	2.559	.015
	Transparansi	.150	.272	.092	2.551	.000
	Pengendalian Internal	.707	.521	.209	1.357	.183

Table 14 above shows the significance value of the t test results on Accountability (X1) of 0.015 < 0.05, this means accepting H1 so it can be concluded that accountability (X1) has a significant positive effect on budget performance (Y). The significance of the value of the t-test results on transparency (X2) is 0.000 < 0.05, which means that it accepts H2 so it can be concluded that transparency (X2) has a significant positive effect on budget performance (Y). The significance of the value of the t test results for Internal Control (X3) is 0.183 > 0.05, which means it rejects H3 so it can be concluded that internal control has no significant effect on budget performance (Y). The results of the Hypothesis Testing in this study are:

$$\text{Budget Performance} = 3,579 + 418 + 092 + 209 + 10,190$$

$$\text{Budget Performance} = 732,769$$

Statistical testing on the hypothesis (H1) shows that accountability has a significant positive effect on value for money-based budget performance. In relation to the phenomenon in the background and the test results in this study, the higher the government's accountability, the more favorable it will be on the results of budget performance. Thus, local governments must continue to improve and maintain the principle of accountability, namely the principle of accountability for the results of budget performance in order to improve government performance. Accountability has a positive and significant impact on budget performance with the concept of value for money.

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Increased accountability will encourage more economical, efficient and effective budget performance results.

Statistical testing on the hypothesis (H2) shows that transparency has a significant positive effect on value for money-based budget performance. The existence of transparency can make it easier for the public to obtain information about budget management so that the public can monitor budget management and can assess government performance based on economic, effective and efficient principles so that they can realize value for money concept budget performance. The more transparency in an entity, the more budget performance will increase. The transparency of an entity can be seen from the ease and freedom of obtaining information needed by the public. The transparency of an entity is said to be good if the public can obtain information related to the performance of the entity. The existence of transparency within the entity indirectly forms public trust in the entity.

Statistical testing on the hypothesis (H3) shows that internal control has no effect on value for money-based budget performance. A good internal control system will certainly have a positive impact on the financial performance of the entity. On the other hand, a weak internal control system within the entity will certainly have an impact on the entity's budget performance. The lack of control from the leadership on employee performance will certainly have an impact on the output produced by the entity. The implementation of internal control within the entity must be carried out properly, carefully and with more emphasis on saving the existing budget within the entity. Based on the test results in this study, it can be said that internal control is still weak within the entity so that the results have no impact on budget performance.

5. CONCLUSION

Based on the above discussion, it can be concluded: 1) Accountability has a significant positive effect on value for money-based budget performance and accepts hypothesis one (H1), 2) Transparency has a significant positive effect on value for-based budget performance and accepts hypothesis two (H2), 3) Internal control has no effect on budget performance based on value for and rejects hypothesis three (H3). The limitations of this study are: 1) The factors that affect the performance of the value for money-based budget in this study only consist of three, namely accountability, transparency and internal control, while there are many other factors that can affect the performance of a value for money-based budget., 2) using a questionnaire that sometimes the answers given by the sample do not show the actual situation. Suggestions to further researchers are: 1) can add other variables that are considered influential on budget performance, 2) can multiply respondents so that research results can be concluded in general, 3) can use different research methods, such as conducting direct interviews. It is necessary to realize the importance of implementing accountability and transparency within an organization in order to create good governance.

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