



Factors Affecting Financial Performance in Sidenreng Rappang Regency Government

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Abstract. This research seeks to investigate the influence of Regional Financial Management, Accountability and Transparency, and Work Motivation as moderating factors on the Financial Performance of the Sidenreng Rappang Regency Government. This study is categorized as descriptive quantitative research, employing a survey methodology. The analysis employs multiple linear regression to examine the data, offering a deeper understanding of the interactions and influences among Regional Financial Management, Accountability, Transparency, and Work Motivation on Financial Performance. The sample in this research were civil servants holding structural roles at echelon 2 and echelon 3 within the Regional Work Unit (SKPD) of Sidenreng Rappang Regency. Data were gathered via questionnaires employing a Likert scale of 1-5, and the results were examined utilizing the Statistical Package for Social Sciences (SPSS) software. The study's findings indicate that regional financial management, accountability, and transparency effects on the financial performance of governments in Sidenreng Rappang Regency. Furthermore, work motivation can enhance the impact of regional financial management, accountability, and transparency effects on the financial performance of governments in Sidenreng Rappang Regency.

Keywords: Management, Accountability, Transparency, Work Motivation, Performance

1 Introduction

To improve the delivery of public services in Indonesia, the government made regional autonomy a major reform. Law No. 23 of 2014 on Regional Government and Law No. 33 of 2004 on Financial Equilibrium between Central and Regional Governments give regional governments the power to make policies, administer budgets, and make the best use of regional resources to improve the well-being of the community [1]. Decentralization allows regional governments to better address local needs by moving from centralized planning to a participatory bottom-up paradigm [2].

However, decentralization raises demands for local governments, notably in public financial management. Financial management is now considered essential to development planning and institutional integrity [3]. It includes the ability to generate exact budgets and implement them efficiently, as well as the accountability and openness needed to meet public expectations and legal norms [4].

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The Audit Board of Indonesia (BPK) audit opinion is a key measure of regional financial responsibility. The Unqualified Opinion (Wajar Tanpa Pengecualian/WTP) sets government accounting standards. From 2019 to 2024, Sidenreng Rappang Regency's local government received the highest audit opinion. Administrative commitment to regulatory compliance and financial reporting systems is evident in this uniformity. However, an unqualified judgment does not guarantee financial governance success. Audit opinions prioritize technical standards and disclosure practices over fund allocation strategy, budget absorption efficiency, or service delivery [4]. This is reflected in the case of regional retribution revenues, which remain highly volatile in Sidenreng Rappang.

Based on 2024 data from the Regional Revenue Agency (Badan Pendapatan Daerah) of Sidenreng Rappang, from 2018 to 2024, realization rates fluctuated sharply, ranging from only 67% in 2018 to 107% in 2020, before declining again to around 68–79% in 2021–2024. Such instability indicates weak financial capacity despite formal compliance. Research shows that low retribution performance often results from weak taxpayer compliance, outdated regulations, and poor enforcement [5]. Setting goals that are too ambitious and do not reflect one's true capabilities makes it far more difficult to attain success [6].

Accountability and transparency are key to good financial governance. Public officials are accountable for their actions and use of public resources according to legal and ethical standards [7]. Transparency improves public oversight and reduces fund misappropriation by making government activities more transparent [8]. Both improve democratic legitimacy and public trust.

These governance issues are important theoretically, but evidence shows uneven results. Some studies show that financial management, accountability, and transparency improve local government performance [9], whereas others show no association, especially with transparency [10]. This discrepancy suggests that human motivation may affect government effectiveness.

Individual and organizational performance depend on work motivation. Motivated government employees work harder, discipline, and with integrity. They are more flexible, connected with institutional goals, and adept at public financial administration [11]. The motivation of public employees enhances accountability and initiative, consequently leading to improved financial outcomes [12].

Stewardship Theory views public officials as stewards bound to serve the public and institution. Stewardship Theory holds that empowered and supported individuals can demonstrate commitment, trustworthiness, and alignment with company goals, contrary to Agency Theory, which holds that principals and agents have different interests [13].

Based on the theoretical framework and empirical inadequacies, the objective of this research is to ascertain the extent to which work motivation influences the correlation between financial management, accountability, transparency, and the financial performance of local governments. Sidenreng Rappang Regency was chosen as a case study due to its WTP achievements and the volatility of its local revenue performance, especially retribution, which illustrates the gap between formal reporting compliance and real fiscal capacity. The findings could help policymakers understand how institutional

practices and human behavior affect financial outcomes and promote sustainable and successful regional governance.

2 Literature Review

2.1 Stewardship Theory

The Stewardship Theory asserts that managers are primarily driven to prioritize the organization's interests [14]. From this perspective, individuals are reliable, responsible, and dedicated to attaining common goals. Government officials are regarded as stewards because the public assigns them the responsibility to manage resources ethically, transparently, and efficiently [15].

The philosophy of stewardship necessitates that local governments act as representatives of the public trust. There is an expectation that public servants, particularly those in charge of finances, will behave ethically [14]. Not only is it necessary to comply with the law, but it is also necessary to take proactive measures to guarantee that public monies are distributed and reported in a responsible manner. A strong link between personal commitment and institutional aims could make public service more effective and improve the bottom line [16].

Moreover, the concept of stewardship promotes the establishment of transparent protocols and oversight, fostering ethical conduct and public service [16]. This study's findings indicate that financial managers in local governments, such as those in Sidenreng Rappang Regency, should enhance financial governance and public accountability in their stewardship positions. The effects of regional financial success are demonstrated by this theoretical framework, which highlights the impact that responsibility, transparency, and job incentives have on financial success [17].

2.2 Agency Theory

The agency theory examines the contractual relationships among two or more persons, groups, or organizations [18]. Agency disputes frequently emerge between owners (principals) and management (agents) in an employment relationship due to the dissociation of ownership from management inside a corporation. Agency conflicts may arise from management's activities and decisions made without consideration for the owners' interests, particularly after acquiring superior information. Management is obligated to optimize the owner's profits; nevertheless, it concurrently seeks to enhance its own wellbeing [19].

In government, humans are owners and government agents. The people trust the government to run it well to enhance it. The government must present, report, and disclose all performance activities under this mandate [20]. Politicians can replace the people and the government as owners and agents. Politicians investigate government operations as agents to evaluate performance. In the political element, management and owners are linked from the lowest levels of government to the public [21].

Agency theory posits that governmental activities necessitate supervision to guarantee adherence to established provisions and regulations [22]. Law No. 15 of 2004

regarding the audit of state financial management and accountability defines an audit as a procedure that is independent, objective, and professional, aimed at identifying, analyzing, and evaluating problems. This method follows established audit criteria and is meant to check the veracity, correctness, credibility, and dependability of information about how the state manages its money and is held accountable [23].

In Indonesia, financial oversight is conducted by an independent entity that audits all local governments. The autonomous entity is the Supreme Audit Agency (BPK). The BPK does audits of finances, performance, and specified goals [24]. The BPK's audits yield outcomes that include opinions, audit findings, and conclusions that are presented as recommendations [25].

2.3 Regional Financial Management

Local governments are tasked with the design, implementation, management, reporting, and responsibility of their financial arrangements within the framework of regional financial management. The regional head supervises this, bearing responsibility for the financial management of the local government [26]. According to Regulation No. 21 of 2011 promulgated by the Minister of Home Affairs, the Regional Budget (APBD) is required to record all revenue streams and expenditures pertaining to decentralization. The APBD lacks information on deconcentration or collaborative management of financial activities [13].

The APBD is responsible for the legal and practical management of the fiscal year finances of regional governments. The distribution of resources and expenditures is organized in accordance with the priorities of public service and regional development. The APBD is necessary for financial aspects such as planning, control, auditing, and monitoring. APBD is responsible for providing efficient public funding and decentralization through the implementation of budgetary choices [27].

Efficient management of financial resources involves the completion of administrative and treasury activities [1]. Effective municipal finances improve the performance of the institution, but ineffective financial practices hamper the development of the municipality. The administration of finances in the public sector necessitates the utilization of an information system in addition to the provision of trustworthy, accurate, and timely financial data [28]. To meet public expectations, the goal is to administer public resources responsibly and transparently [29]. Because of this, effective regional financial governance is necessary for local governments that are responsive, efficient, and performance-driven institutions.

2.4 Accountability

Government agencies must be open and honest about their successes and how they spend public money as part of their accountability. According to Presidential Regulation No. 29 of 2014, performance accountability includes planning, measuring, collecting data, reporting, and evaluating how well an organization is doing [30]. The aim of performance accountability is to improve the transparency and effectiveness of this

government. This devotion is demonstrated in financial reports and performance data available for examination by both the public and the organization [31].

The public's confidence and the fulfillment of administrative obligations are both dependent on accountability. Accounting is necessary for ensuring both transparency and the ability to forecast performance [32]. One of the goals of reforming the public sector is to promote public accountability. Regulatory compliance, resource allocation, and operations must all be appropriately reflected in the financial reports that local governments provide. These studies provide evidence in support of intergenerational equity and the success of institutions [33].

There is a widespread consensus among academics that accountability is a moral as well as a legal obligation. The administration, reporting, and disclosure of activities that are relevant to the mission are all necessary components of accountability [34]. Financial openness, compliance with regulatory requirements, and meeting the expectations of the public are all included [35]. Public institutions with robust accountability systems can improve service quality and maintain stakeholder trust [36].

2.5 Transparency

Transparency in government financial management refers to the presentation of clear, precise, and prompt financial information to the public. It improves citizens' understanding of the allocation and utilization of public resources, which in turn increases accountability and confidence. According to Government Regulation No. 71 of 2010, which assures legal compliance and appropriate stewardship, maintaining financial transparency is a public right [37]. Transparency enables public inspection of budget planning, implementation, and reporting, which in turn helps to reduce mismanagement and corruption and ensures accountability [15].

Transparency is defined as the clarity, adequacy, comparability, and accessibility of statements of financial position. Both governance and financial performance are improved as a result of these characteristics [38]. Accrual-based accounting standards enhance the transparency of the government's financial operations [27]. The need for transparency cannot be overstated; nonetheless, certain information must be kept hidden in order to safeguard both national interests and secrecy [13]. Transparent financial management leads to improvements in service performance, governance, and levels of public confidence [39].

2.6 Work Motivation

There are two types of job motivation: internal and external. People are motivated to support organizational goals. It is connected to personal requirements; therefore, when the characteristics of the workplace fulfill these expectations, employees perform better [40]. Motivation is a crucial element of effective work performance as it affects the direction, intensity, and persistence of activity. An enthusiastic and forceful approach to goal-setting is required for motivation. Workers who are motivated are more dedicated to their task and more productive [41].

It is also essential to keep in mind that variations in employee performance are a direct result of the level of motivation they possess. Individuals who are motivated produce work of a higher quality, whereas individuals who are not motivated produce less as a result [42]. When it comes to the success of an organization, motivation is a tool that is both emotional and strategic. Initiative, collaboration, and goal alignment are all improved as a result [43]. There is a link between work motivation and better discipline and accountability among public sector workers, especially when it comes to managing money and doing their jobs well.

2.7 Government Financial Performance

The administration and utilization of budgets by local governments is what is measured by regional financial performance. According to Minister of Home Affairs Regulation No. 21 of 2011, a revision of Regulation No. 13 of 2006, performance is defined as the measurable outcome of program or activity execution, in conjunction with budget usage. The ability of regional governance to effectively manage revenue and spending in compliance with constitutional mandates can be evaluated based on the organization's financial performance [29]. In addition to this, it evaluates the fiscal decentralization and financial accountability of local governments [6].

Performance in terms of finances include not only the accomplishment of fiscal activities but also the alignment of such actions with the objectives of regional development. Performance is defined as the quantity and quality of work accomplished within the parameters of one's duties [44]. It is possible to employ budget absorption rates, fiscal ratios, or even intangible measurements such as efficacy and public welfare in order to measure it. The financial performance of an area reflects its socio-economic objectives and wealth management practices [45].

3 Research Methods

3.1 Categories and Methodologies of Research

Through the use of a survey methodology, this research takes a descriptive quantitative approach to its design. This method was chosen because of its compliance with empirical, objective, quantifiable, rational, and systematic scientific principles. The quantitative technique was selected because of the numerical properties of the data, which are statistically examined [46]. This was the reason for the selection of the quantitative method. This study aims to examine the financial performance of the Sidenreng Rappang Regency administration, focusing on the impacts of accountability, transparency, and regional financial management, with job motivation serving as a moderating variable.

This study is classified as descriptive quantitative research utilizing a survey methodology. The analytical technique employed in this study was termed multiple linear regression analysis. The research data were analyzed using the Statistical Package for the Social Sciences (SPSS), in conjunction with data gathering methods, including

questionnaires. The Regional Work Unit (SKPD) will be where this study is done in the Sidenreng Rappang Regency.

3.2 Population and Sample

The participants in this study were exclusively Civil Servants (PNS) employed in the SKPD of Sidenreng Rappang Regency. The sample was selected by a nonprobability sampling method known as purposive sampling, which identifies samples based on specific criteria, such as individuals occupying structural roles at echelon II and III. This study uses a Likert scale of 1 to 5 to measure the operational definitions of the variables, which include financial management, accountability, transparency, financial performance, and work motivation. The research instrument was a questionnaire consisting of two parts: the first part contains an introduction and respondent data, while the second part contains questions related to the variables studied.

4 Result and Discussion

4.1 Summary of Research Findings

Table 1. Summary of the Results of the Analysis of Direct Effects Between Variables

Variable	Coefficient Beta	T Calculate	Sig. Value	Description
Financial Management (X1) Government Financial Performance (Y)	0,230	2.947	0.004	Significant
Accountability (X2) Government Financial Performance (Y)	0,485	5.944	0.000	Significant
Transparency (X3) Government Financial Performance (Y)	0,288	4.214	0.000	Significant
Financial Management (X1) Work Motivation (Z)	0,371	2.949	0.004	Significant
Accountability (X2) Work Motivation (Z)	0.616	4.363	0.000	Significant
Transparency (X3) Work Motivation (Z)	0,445	3.660	0.001	Significant

Source: Primary data processed, 2025

The regression analysis results show that financial management, accountability, and transparency all have a significant positive impact on government financial performance. Financial management, with a Beta coefficient of 0.230 (significant at 0.004), accountability with a Beta of 0.485 (significant at 0.000), and transparency with a Beta of 0.288 (significant at 0.000) show that improvements in these areas will enhance the government's financial performance.

Work motivation also plays a key role in strengthening this relationship. Effective financial management (Beta 0.371, significant at 0.004), accountability (Beta 0.616, significant at 0.000), and transparency (Beta 0.445, significant at 0.001) all contribute to higher employee motivation, which in turn boosts the government's financial performance.

5 Discussion

5.1 The effect of financial management on government financial performance

The goal of managing regional finances is to make sure that the government is in charge of public finances in a public way, from planning to financial accountability. This will encourage prudent management [47]. It is possible to define the financial performance of a government agency as the result of its financial management system in relation to the achievement of its targets and objectives. This result shows how well or poorly the agency has carried out actions that are in line with its policies and programs, as well as its vision, mission, and strategy [48].

The coefficient Beta value of 0.230 in the investigation of the link between Financial Management (X1) and Government Financial Performance (Y) shows that the two are positively related. This implies that enhancements in financial management correlate with superior government financial performance. The T-Value of 2.947 and the Significance value of 0.004, which is less than 0.05, show that this association is statistically significant. As a result, it can be concluded that effective financial management is essential for enhancing government financial performance, underscoring the importance of sound financial practices in achieving superior fiscal outcomes in the public sector.

The study aims to demonstrate how effective regional financial management boosts municipal efficiency [28]. The subsequent formulation presents a hypothesis derived from the established theory and previous studies.

5.2 The effect of accountability on government financial performance

Accounting is a way for the public to hold companies accountable, be open about their performance, and make predictions about how they will do in the future. The main goal of reforms in the public sector is to make the public accountable [32]. Consequently, accounting in public sector enterprises is essential for facilitating the attainment of this objective. This definition of accountability serves as a foundational premise for most public sector changes and exerts pressure on essential stakeholders to uphold accountability and guarantee effective public service performance [31].

The examination of the correlation between Accountability (X2) and Government Financial Performance (Y) indicates a Beta coefficient of 0.485, denoting a significant positive effect. This suggests that increased accountability is directly linked to improved financial performance of the government. The T-Value of 5.944 and the significance value of 0.000, which is well below the 0.05 threshold, show that this association is statistically significant. These findings emphasize that heightened accountability in governmental financial management is crucial for enhancing financial performance, underscoring the need for transparency and responsibility in public financial administration.

Accountability plays a vital role in influencing regional financial outcomes, serving as a tool to achieve the goals of local government agencies by promoting public responsibility [37]. This study illustrates that accountability positively and significantly influences the efficacy of municipal governance.

5.3 The effect of transparency on government financial performance

Transparency is a fundamental component of governmental financial reporting. Transparency entails that the government consistently reveals significant information to relevant stakeholders, particularly the general public, in its operations. A government exemplifies good governance when all its operations are conducted publicly and with accountability [27]. Transparency will create horizontal responsibility between the community and the local government. This will lead to a regional administration that is clean, effective, efficient, and responsive to the demands of the community [49].

The examination of the association between Transparency (X3) and Government Financial Performance (Y) shows a Beta coefficient of 0.288, which means there is a strong positive relationship. This means that better financial management transparency is linked to better government financial performance. The T-Value of

4.214 and the Significance value of 0.000, which is below the 0.05 threshold, show that this relationship is statistically significant. Because of this, we can conclude that a high level of openness in the management of public finances is necessary for improving the financial performance of the government. This shows how important it is to be clear and transparent when managing public resources.

Ensuring clarity in the financial management of local government cultivates public confidence and backing, thereby improving governmental responsibility and rigor. Transparency creates a framework of shared accountability between local authorities and the community. This leads to governance that is open, effective, efficient, and responsive to the demands and interests of the community. In the end, this improves the financial results of the government [13].

5.4 The impact of work motivation on the relationship between financial management and financial performance.

Encouraging individuals to excel in their roles is essential for enhancing the standards of financial oversight, responsibility, and openness. In every organization, it is necessary for individuals to improve their skills and perform the responsibilities and

obligations that have been assigned to them. Moreover, each employee must consistently enhance their skills and comprehend the fundamental nature and obligations of their profession [50].

The analysis of the relationship between Financial Management (X1) and Work Motivation (Z), the Beta coefficient of 0.371 indicates a significant positive effect. This suggests that improved financial management within an organization is associated with higher work motivation among employees. The T-Value of 2.949 and the Significance value of 0.004, which is below the 0.05 threshold, confirm that this relationship is statistically significant.

In conclusion, good financial management has an effect on the organization's bottom line and is crucial in inspiring employees to do their best. A more secure and fruitful work environment is the result of good financial management, which in turn encourages workers to put their hearts into what they do [28,51]. Thus, intrinsic motivation at work can amplify the effect of fiscal management on bottom-line results.

5.5 The impact of work motivation on the relationship between accountability and financial performance.

Accountability denotes the responsibility and authority of an individual or organization to manage resources and implement policies designated to achieve specific goals. An employee's recognition of accountability will affect their capacity to perform their tasks and responsibilities optimally [52]. The analysis of the association between Accountability (X2) and Work Motivation (Z) reveals a Beta coefficient of 0.616, signifying a substantial positive effect. This indicates that greater accountability within a business is significantly correlated with enhanced employee work motivation. The T-Value of 4.363 and the Significance value of 0.000, significantly below the 0.05 threshold, affirm that this association is statistically significant.

Consequently, it can be inferred that cultivating a strong sense of accountability within a business is essential for augmenting employee motivation. When employees recognize a significant degree of responsibility and accountability in their positions, they are more inclined to experience motivation and engagement in their job, as it enhances their sense of ownership and dedication to corporate objectives [53]. This illustrates that fostering a culture of accountability is essential for enhancing both individual and organizational performance [54]. This investigation suggests that work motivation may amplify how responsibility affects bottom-line results.

5.6 The impact of work motivation on the relationship between transparency and financial performance.

The establishment of transparency in regional governance allows the public to obtain varied information on regional governance in an accurate, honest, and equal fashion [27]. Through the implementation of transparent financial management practices within regional governments, public trust and support will be cultivated, and the enhancement of public service quality is expected to result in the achievement of governance that is both efficient and principled [55]. In the analysis of the relationship between

Transparency (X3) and Work Motivation (Z), the Beta coefficient of 0.445 indicates a significant positive effect. This means that higher transparency within an organization is associated with greater work motivation among employees. The T-Value of 3.660 and the Significance value of 0.001, which is well below the 0.05 threshold, confirm that this relationship is statistically significant.

It may be stated that cultivating a transparent environment within an organization is crucial in enhancing job motivation. When employees recognize openness in decisionmaking and organizational procedures, it bolsters their faith in leadership and fosters a sense of equity, thus augmenting their motivation and engagement in their work [56]. This shows how important it is to promote transparency as a key aspect in improving employee performance and the success of the company [15,57]. This study's results show that using work motivation-related variables can make transparency have a bigger effect on financial performance.

6 Conclusion

6.1 Conclusion

Following a detailed examination aligned with the study's hypotheses—using both descriptive and statistical analyses—the findings indicate that financial management, accountability, and transparency each exert a significant and positive effect on government financial performance. Efficient and effective financial management directly improves outcomes, while accountable decision-making and transparent disclosure of policies, budget utilization, and financial results enhance performance and public trust. Moreover, work motivation strengthens these relationships: higher motivation amplifies the beneficial impact of financial management, accountability, and transparency on financial performance, thereby reinforcing the overall effectiveness of governance practices.

6.2 Implication for Practice

The study emphasizes the critical roles of financial management, accountability, and transparency in enhancing government financial performance, alongside the moderating effect of work motivation. The findings suggest that public sector managers and policymakers should emphasize the upgrading of financial management approaches, including budgetary controls, reporting, and resource allocation, to improve financial outcomes.

In addition, government financial systems need to be more accountable and open. This means clearly communicating policies and making financial information available to the public. Ultimately, improving job motivation through performance incentives, professional growth, and an inspirational work environment can make these things even better. This will make sure that employees are committed to reaching financial goals and following the rules.

6.3 Limitation and Future Research

This research has some drawbacks. One of these limitations is that the sample size was quite small, which could affect how well the findings can be applied to other situations. The dependence on self-reported data creates the potential for bias, and the study regarded work motivation as a singular variable, neglecting the exploration of its various dimensions. Other factors, such as political influence and organizational culture, were not included, and the focus on financial performance can overlook other aspects of governmental effectiveness. Subsequent study should address these deficiencies by expanding the sample size, utilizing different methodologies, integrating additional performance measurements, and considering influential variables.

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