

Effect of Clarity of Budget Objectives, Accounting Control, Reporting Systems, Compliance with Regulation on Performance Accountability of Government Agencies

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Abstract— Performance accountability by public sector organizations is highly demanded by the public, especially in the province of Bengkulu. Because the accountability of the performance of government agencies is a form of the realization of the obligations of government agencies for the success and failure of the implementation of the organization's vision in achieving organizational goals and objectives. Therefore clear budget targets, accounting controls, reporting systems and compliance with regulations are needed. The objective of this study was to analyze the effect of clarity of budget objectives, accounting controls, reporting systems, and compliance with regulation on accountability of government institution performance. Data collection is done by distributing questionnaires as primary data and interview. The OPDs (regional device organization) consists of 12 planning managers, 41 expense treasurers, and 41 finance managers who are averaged to represent the OPD's (regional device organization). The results of the study show that clear budget targets, accounting controls, reporting systems and compliance with regulations positively influence the performance accountability of 41 regional device organizations in the Bengkulu city government.

Keywords— Clarity of Budget Objectives; Accounting Controls; Reporting Systems; Compliance with Regulations; Performance Accountability

I. INTRODUCTION

The current phenomenon of public sector development is the increasingly strong demand for the implementation of public accountability by public sector organizations. The main task of the government as a public sector organization is to create community welfare. Therefore, people or society must be served by the state. The relationship between government and society is accountability relationship, in this case, the government as an agent must account for its activities and performance to the public who have provided funds (public funds) to the government. This accountability to society is called public accountability or accountability for government performance.

Associated with performance accountability at the Regional Government of Bengkulu city, based on the financial audit boards' examination report on regional government financial statement the Bengkulu City in 2012 up to 2016, received an unqualified opinion. As for problems that need attention for the Municipality of Bengkulu, among others: 1) internal control system, among others: the regional government has not fully implemented the Accrual-Based Government Accounting Standards, Budgeting errors on several Shopping accounts, not yet orderly in the management of revolving funds; 2) compliance with laws and regulations, among others: assets that are not clear the status and rights of Local Government over management contributions are potentially lost; management of Grant Expenditures, Social assistance and Financial Assistance to Regional Government 2015 fiscal year has not been supported by accountability for the use of funds and not in accordance with the provisions; the implementation of the work is not in accordance with the contract and indicates detrimental to the area; excess payment for work packages paid to third parties and not subject to late penalties.

From the description above illustrates that budget users in the Bengkulu City government are still not on target, where Regional Device Organizations have not provided the right budget portion in accordance with its provisions, this can be seen from the errors in spending budgeting on several shopping accounts. Clarity of poor budget targets will certainly affect performance itself. Therefore, the clarity of budget targets is a very relevant and important matter in the government because of the impact on government accountability. If the purpose of accountability can be carried out properly, control is needed. The existence of accounting controls can ensure accurate recording of standards that apply to each financial transaction accurately and can minimize errors so as to improve performance and the realization of government performance accountability.

In addition to the budget targets, accounting controls and the financial reporting system of the Bengkulu City Government still need improvement, where from the results of the financial audit boards examination, there are still findings of an examination of the internal control system that is a note, among others, the regional government has not fully applied accrual government accounting standards, budgeting errors for several shopping accounts in several regional governments, administration, and presentation of assets have not been optimal in supporting the presentation of local government financial statements. Other notes that must be corrected according to the results of the financial audit boards examination, including regarding compliance with existing legislation. The findings that indicate the City Government's disobedience in financial management of legislation is an interesting phenomenon related to the performance accountability of Government agencies.

Accountability of government performance is a manifestation of the government's obligation to account for successes and failures through the achievement of an organizational vision that is in accordance with the wishes of the community through a periodic accountability system. Government performance accountability can be realized if there are clear budget targets, accounting controls, reporting systems and compliance with regulations.

Previous research that has examined the performance accountability of government agencies such as Darwanis & Chairunisa (2013) examines the influence of regional financial accounting, supervision of financial reports of government agencies, clear budget targets for government performance accountability. The results showed the application of regional financial accounting, supervision of financial report quality and clarity of budget targets simultaneously affect the performance accountability of all regional device organizations in Aceh, but clear budget targets cannot improve the accountability of the performance of all regional device organizations in Aceh. The results of the research by Riantarno & Azlina (2011) show that adherence to legislation influences the accountability of government performance, but the application of financial accountability does not affect the accountability of government performance. Arifin (2012) budget participation, clarity of budget targets, accounting controls, and reporting systems affect the accountability of government performance. Kaltsum & Rohman (2013) found budget targets that clearly had a positive effect on government performance accountability, while the internal control system had an effect on government performance accountability and the internal control system proved to mediate the relationship between clarity of budget targets on government performance accountability. Lumenta, Morasa & Mawikere (2016) local government accounting systems and regulatory compliance simultaneously affect the accountability of government performance.

Based on the above description, the implementation of good governance is the goal of performance accountability of government agencies. Accountability is believed to be capable of changing the conditions of a government that can provide good public services and corrupt man toward a democratic system of government. Accountability of government performance can be realized, it is necessary to have clear budget targets, accounting controls, reporting systems and compliance with government regulations. The research problem is formulated as follows: are clear budget targets, accounting controls, reporting systems and adherence to government regulations affect the accountability of government performance?

II. LITERATURE REVIEW

A. *Government Performance Accountability*

According to the State Administration Institute (2013), Republic of Indonesia Presidential Regulation Number 29 article I of 2014 explains that the accountability of government performance is a manifestation of achieving the vision, goals, and objectives of the organization through a periodic accountability system. Sugiyanto (2002) states that agency performance accountability is one of the absolute conditions in creating clean governance and good governance. Accountability of the performance of government agencies is regulated based on Government Regulation Number 7 of 1999. Accountability can also mean as an embodiment of the accountability of organizational units through a media in the form of a periodic performance accountability report that contains how organizational units manage resources that have been given and controlled in order to achieve goals. Resources, in this case, are supporting facilities provided to organizational units in order to facilitate the implementation of tasks that have been charged.

The meaning of the performance accountability of government agencies is often referred to as public accountability. According to Mardiasmo (2002), public accountability is the obligation of the agent to provide accountability, present, report and disclose all activities that are his responsibility to the principal party. Public accountability consists of two types, namely: (1) vertical accountability, and (2) horizontal accountability. Vertical accountability is accountability to higher authorities such as the accountability of the head of the service to the regent or mayor, the minister to the president, the head of the unit to the head of the branch and so on. Horizontal accountability is accountability to the public at large or to other institutions that do not have a superior-subordinate relationship.

Public accountability that must be carried out by public sector organizations consists of several dimensions. These dimensions include (Elwood, 1993):

Legal Accountability and Honesty: Legal accountability is the accountability of public institutions to behave honestly in working and obeying the applicable legal provisions in the use of public funds. Meanwhile, honesty accountability is related to avoidance of abuse of office, corruption, and collusion.

Process Accountability: Accountability processes are related to whether procedures are used in the accountability of public institutions in managing the organization efficiently and effectively in terms of the adequacy of information system efficiency.

Program Accountability: Program accountability is related to the consideration of whether or not the stated goals are achieved, and whether the organization has considered alternative programs that provide optimal results at minimal costs.

Accountability Policy: Accountability policy is related to the accountability of the government, both central and regional, for the policies taken by the government against (legislative assembly) and community.

B. Budget Target Clarity

The budget is needed by an organization to translate the entire strategy into short-term and long-term plans and goals. Budget is one of the important elements in planning so that it can control the achievement of organizational goals (Ramandei, 2009), while the clarity of the budget target is the extent to which the budget objectives are clearly and specifically determined so that the budget can be understood by those responsible for achieving the budget targets. If the target is unclear it can cause confusion, pressure, and dissatisfaction from employees. Organizational leadership can increase job satisfaction, reduce work tension and improve budgets associated with attitudes, budget performance, and cost efficiency. Therefore, the clarity of the target of the regional budget must be stated clearly, specifically and can be understood by those responsible for preparing and implementing it.

According to the training center for government financial supervisory boards (2011), the target is a result that will be achieved in real terms by the organization, a description of what the organization wants to realize through actions to achieve its goals. The target focus is action, which is a specific, detailed, measurable and clear period of time.

Local government budget must be a benchmark of expected performance achievement so that regional budget planning can clearly describe performance targets. A clear budget target shows the extent of budget objectives stated specifically and clearly and understood by anyone who is responsible (Munawar et.al, 2006):

Specific means that the target budget to be achieved must be specified and detailed so as not to cause various interpretations. Obviously, it means that the goal to be achieved must be clearly explained and not ambiguous. Understood, meaning that the goals to be achieved are easy to understand and become a top priority.

C. Accounting Control

Financial control is commonly known as accounting control. The internal accounting control system is a set of policies and procedures that limit and guide the activities in financial data processing with the aim of preventing or detecting fraud and fraudulent actions (Blocher et al., 2007: 126). Accounting controls can ensure accurate records that apply to each financial transaction accurately and can minimize recording errors. Thus accounting control is a process designed to provide adequate assurance regarding the achievement of local government objectives reflected in the reliability of financial statements, efficiency, and effectiveness of program and activity implementation and compliance with laws and regulations through control activities in the planning stage, implementation phase, and reporting phase. Accounting control procedures have the following objectives (Bastian, 2007: 112):

Financial information must be trustworthy so that managers get accurate information for program planning and another decision making. Obviously means that the goal to be achieved must be clearly explained and not ambiguous. Foundation policies are followed, and government regulations are met. In order for accounting to function as a control tool, accounting reporting includes reporting during implementation and at the end of implementation. During implementation, reporting of management accounting is required and at the end of the implementation financial reporting is required.

According to Antony and Govindarajan (2002), accountability accounting has an important role in the control process, namely:

Planning phase, Accounting directs and arranges the budget for each accountability

Implementation phase, Based on the budget, each responsibility center works in accordance with the plan that has been determined and the work results are assessed through a performance report.

The evaluation phase, accountability accounting provides information to management in the form of a performance report that each of the accountability centers must obtain.

D. Reporting System

The reporting system is a report that describes the accountability system from budget unit leader to head of the budget department. A good reporting system is needed in order to monitor and control managerial performance in implementing the established budget (Abdullah, 2005). The Government is obliged to provide financial information and other information that will be used for economic, social and political decision making by interested parties.

The specific objectives of public sector financial reporting are to provide information relevant to stakeholders, related to (1) resources, allocation, and use of financial resources, (2) information that is useful to evaluate the ability of agencies to finance activities and fulfill obligations, (3) the financial condition of an agency and the changes that occur, (4) information that is useful in evaluating the performance of an agency concerning service costs, efficiency, and achieving goals.

According to Permenpan and RB Number 53 of 2014, a performance report is a form of accountability from the implementation of tasks and functions entrusted to each government agency for the use of the budget. The purpose of performance reporting according to Permenpan and Bengkulu newspaper (Rakyat Bengkulu) Number 53 of 2014 is: Providing measurable performance information to the mandate of the performance that has been and should be achieved.

As a continuous improvement effort for government agencies to improve their performance, the mechanism of the performance reporting system according to Presidential Regulation Number 29 of 2014 includes: Preparation of the strategic plan report: contains the vision and mission statement, the formulation of objectives (the next 5 years) and the work objectives, the strategy for achieving the goals and objectives outlined in the policies and programs. Preparation of a work plan report: contains the targets to be achieved in one year and performance indicators and programs to be implemented in one year.

Prepare a Performance report (performance accountability): contains accountability for the performance of an agency in achieving the agency's strategic goals/objectives. The preparation of this report is carried out by managing agency performance data and measuring performance, namely: compare the realization of the performance with the target stated in the work plan document that has been established as the current year's agency work agreement. Comparing the realization of program performance up to the current year with the target of the five-year performance planned in the agency's strategic plan.

State administration agencies and the Development Finance Supervisory Agency (2000) stated that quality reports must be transparent, honest and objective. In addition, other principles are needed to ensure quality financial reports, namely: The principle of accountability, the scope is clear and understood by the reader of the report. Exclusion principle, reporting important and relevant matters for decision making and accountability, for example, differences between realization and target, deviations from plans for certain reasons. The comparative principle, the report can provide an overview of the time period reported compared to other periods or with other units. The principle of accountability, this principle requires that the main things reported are dominant things that make success and failure. The principle of benefit, this principle requires that a report must consider the benefits and costs.

E. Compliance with Regulation

The legislation is a written regulation established by a state institution or an authorized official and has binding strength. The purpose of state laws and regulations is to regulate and discipline every nation and state life. With laws or regulations, the life of the nation and state becomes more orderly. Solihin (2007) argues that for the implementation of accountability itself must be supported by adequate legislation and adherence to institutional implementation such as the implementation of system rewards and punishments consistently and improve the accountability report format. This shows that accountability for government performance can be achieved if government organizations abide by legislation.

According to Soleman (2007) adherence to laws and regulations is a person's obedience in complying with rules that have been established by state institutions or authorized officials and have binding strength in order to regulate and discipline every nation and state life. Government accounting and financial reporting must show compliance with laws and regulations relating to the implementation of government accounting. If there is a conflict between the government's financial accounting standards and higher laws and regulations, then higher legislation is used.

Government accounting standards are a guideline for regional government organizations in preparing and presenting financial reports and also in line with the government budget system. This means that the accounts in the financial statements must be in accordance with the accounts in budgeting. According to Government Regulation Number 71 of 2010, that compiling and presenting financial statements must be in accordance with the principles in the government accounting system.

Compliance with laws and regulations refers to the preparation of financial statements; the government must meet the minimum requirements specified in government accounting standards. As a law-based country, adherence to laws and regulations is a form of compliance with the rules set by the authorized state institutions to be obeyed by all citizens and nationally. With the legal basis, it is hoped that every government apparatus must be consistent and obedient in carrying out their duties and obligations in order to realize a government with good performance. Therefore, local governments in the preparation of financial statements must comply with government accounting standards

According to the Center for Education and Training (2007) in making accountability of government agencies, there are several things that must be fulfilled, including: The form and content of the performance accountability report need to be uniform in its outline, in accordance with the applicable rules without neglecting the uniqueness of each organizational unit of the government agency. This uniformity can at least reduce the diversity that tends to keep the fulfillment of the minimum prerequisites for information that should be contained in this report. Uniformity is also intended for routine reporting so that comparisons can be carried out adequately. Financial Accountability Reporting Government agencies are prepared at the end of the fiscal year (periodically). Reporting on Financial Accountability Government Agencies must be made in writing and delivered on time. The Financial Accountability Report of the Government Agency must be submitted no later than 3 months after the fiscal year ends.

From the description above, it can be concluded that adherence to the rules is the compliance of the organization in complying with the regulations that have been established by state institutions or authorized officials and has binding strength in order to regulate and discipline every nation and state life and the existence of institutional compliance such as the implementation of reward systems and punishment consistently.

F. Analysis Framework

Accountability of local government performance can be realized well if the budget targets are clear, there are management controls especially accounting controls, and reporting systems. Clear budget targets, namely the budget is set to clear, specific, understandable so that it makes it easier to account for the mandate given by stakeholders and can service the community. Unclear budget targets can cause confusion, pressure, and dissatisfaction from employees. In order for the budget goals and objectives to be achieved, it is necessary to have management control namely financial control by utilizing the accounting system, these controls can be called accounting controls. The existence of accounting controls can ensure accurate recording of standards that apply to each financial transaction accurately and can minimize errors and irregularities that are not in accordance with the rules both in the process of carrying out activities and in the process of accountability of activities.

The reporting system is needed to measure the program of activities carried out based on a clear budget to improve performance and accountability, so that management can find out the results of the implementation of the plan or achievement of the established budget targets. For the implementation of accountability, it must be supported by adequate and compliant laws and regulations, such as implementing a consistent reward and punishment system and improving the accountability report format. This shows that the reporting system and regulatory compliance will affect government performance accountability.

The analytical framework in this study is as follows:

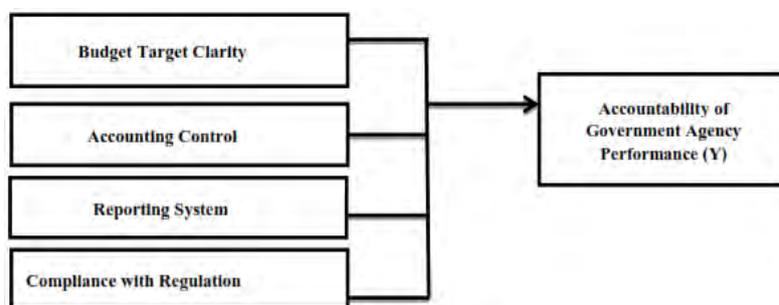


FIGURE I. PROPOSED RESEARCH FRAMEWORK

III. HYPOTHESIS

Budget Target Clarity and Government Performance Accountability

Local government agencies get the mandate from the community to manage resources in order to serve the community. Therefore, the government must take responsibility for the mandate in the form of accountability for local government

performance. Society becomes trust in the government. This is based on agency theory that the agent gives the mandate to the principal, namely the community.

A clear budget target, easily understood by people in the budget section, is not confusing that increases government performance accountability. The findings of Kaltsum and Rohman (2013) prove that clear budget targets can improve government performance accountability. Therefore the target of the regional government budget must be stated clearly, specifically and understandably by those responsible for carrying it out.

H1: The clarity of budget targets has a positive effect on government performance accountability

Accounting Control and Government Performance Accountability

Indudewi (2012) states that the accounting control has a positive effect on agency performance accountability. Control is the process carried out in the management of an organization to ensure that resources are used economically, efficiently and effectively. The implication of accounting control by management allows managers to control operations, be able to estimate profitability costs, choose the best alternative in each problem, and can make more informed decisions so that it can improve performance. H2: Accounting controls have a positive effect on government performance accountability

Reporting System and Government Performance Accountability

A good reporting system is needed in order to monitor and control managerial performance in implementing the established budget. The existence of a good reporting system will assist in the process of providing information needed in accountability for the performance of both financial and administrative agencies. The better the reporting system that exists within an agency will improve the accountability of performance over the management of resources that are utilized by agencies in achieving organizational goals.

Indudewi (2009) found that reporting systems can improve government performance accountability. The existence of a reporting system in the regional financial management system can create transparent and accountable financial management. A good reporting system will present information about the deviations that occur and actions that will be taken to correct the deviations and the time needed for corrective action.

H3: The reporting system has a positive effect on government performance accountability.

Obedience to Government Performance Regulations and Accountability

Adherence to accounting rules is seen as the level of conformity of the organization's asset management procedures, the implementation of accounting procedures, and the presentation of financial statements along with supporting evidence with the rules determined by Audit Board of the Republic of Indonesia and government accounting standards (Government Regulation of the Republic of Indonesia No. 24/2005). Thus obedience implies the willingness of attitude in following various procedures and regulations that have been determined by an authorization, in this case, the government. With the willingness to comply with various rules and procedures, it will create a condition that allows fraud to not occur.

Obedience to the laws and regulations is to obey someone in obeying the rules that have been established by state institutions or authorized officials and have binding strength in order to regulate and discipline every nation and state life (Soleman, 2007). Riantiarno and Azlina (2011) state that compliance with regulations has a positive effect on government performance accountability.

H4: Adherence to regulations has a positive effect on government performance accountability.

IV. FINDINGS AND DISCUSSION

A. Characteristics of Respondents

Respondents of this study consisted of 41 financial subdivisions, 12 sub-divisions of Planning and 41 expenditure treasurers. The total number of respondents is 94 people. Characteristics of respondents based on demographic characteristics are gender, age, education, past and future work as a financial manager described in Table I.

Gender of respondents is that women are more dominant on average by 58.5%, while respondents with male sex have an average percentage of 41.5%. This shows that the regional apparatus organization is dominated by female financial managers

rather than men. The organization of the regional apparatus in determining the position as a financial manager is actually not based on gender. Women and men have equal opportunities to manage local government finances if they meet qualifications and are considered competent as a financial manager. Employee competence is also not related to gender, as Fakhri's opinion (2006) in his research states that there is no meaningful difference in competence between men and women. There is no evidence that the sex of the employee can distinguish the competencies he has. In making financial planning, the application of accounting controls and adherence to the rules of the reporting system are no different in ways, both men and women are able to carry it out. It also shows that the ability to learn, the ability to reason, memory, creative and innovation between men and women are the same (Gibson, 2006).

TABLE 1. CHARACTERISTICS OF RESPONDENTS

No.	Demographic Characteristics	Group	Number of people	Percentage
1	Gender	Man	39	41.5
		Woman	55	58.5
2	Age	< 25 years	0	0
		25 - 35 years	13	13.8
		36 - 45 years	63	67.1
		> 45 years	18	19.1
3	Last education	Postgraduate Masters	12	12.8
		Bachelor degree	73	77.7
		Diploma	5	5.3
		High school	4	4.3
4	Working Period as Financial Manager	< 1 year	22	23.40
		1 - 5 years	65	69.15
		> 5 years	7	7.45

Source: Data Processed (2018)

The majority of respondents in this study were mostly between 36-45 years old with a percentage of 67.1%. Age > 45 years is 19.1%. Age above 25-35 years is 13.8%. With a productive age, it is expected to easily understand new things that must be accepted in the completion of tasks as financial managers and can carry out their duties properly, especially in terms of planning, accounting controls reporting and complying with laws and regulations that have an impact on agency performance accountability of the government in Bengkulu City Government.

Based on the education level group, the majority of respondents in 41 regional device organization/OPD in the Bengkulu City Government were the majority of the undergraduate students. This can be seen from Table 1 with the details of the percentage of undergraduate graduates amounting to 77.7%. This shows that most regional device organizations in the Bengkulu City Government have financial managers who have high academic skills to perform their duties as financial managers well. So they can understand well the tasks and functions in financial management. According to Dharma (2015), education has a function to improve the qualifications of the workforce in order to be more competent in their fields. So having high education is expected to be able to understand each other's main duties and functions.

Table I shows that the work period of respondents as financial managers in this study had the majority of 1-5 experience with a percentage of 69.15%. Respondents who have a service period of under one year with a percentage of 23.40% and who work for 5 years with a percentage of 7.45%. This means that the regional apparatus organization has a financial manager who has long enough experience so that it is considered to have better knowledge, confidence, and mastery of job description. Nawawi (2013) explains that past experience will be very useful in supporting the knowledge possessed when a person faces new problems. Therefore, experienced financial managers will assist in planning, controlling and reporting activities so as to improve government performance accountability in OPD/regional device organizations in the Bengkulu City Government.

B. Respondents' Response to the Questionnaire

The results of the respondents' answers obtained by the average variable clarity of budget targets are presented in the following table:

TABLE II. RESPONDENTS' RESPONSE TO BUDGET TARGET CLARITY

No.	Dimensions	Average	Information
1	Clear	3.77	Clear
2	Specific	3.72	Specific
3	Understandable	3.81	Understandable
	Average	3.77	Clear, specific and understandable

Source: Data processed (2018)

Most respondents answered that the clarity of the budget targets listed in the budget in the OPD/regional device organizations was clear, specific and understandable so that the implementers of the activities or parties responsible for achieving the budget targets could understand the budget targets to be achieved from each activity/program, but still there are weaknesses and improvements are needed in determining the target indicators of activities / programs. In determining the achievement of targets in each year, priority objectives and the vision and mission of the OPD/ regional device organizations must be considered so that the OPD/regional device organizations financial managers can carry out their budgets in accordance with the stated targets.

Accounting control consists of several dimensions, namely: accounting control at the planning stage, accounting control at the implementation stage, accounting controls at the evaluation. The average results of accounting control variables are presented in the following table:

TABLE III. RESPONDENTS' RESPONSE TO ACCOUNTING CONTROL

<i>No.</i>	<i>Dimensions</i>	<i>Average</i>	<i>Information</i>
1	Planning phase	3.72	Applied
2	Implementation Phase	3.69	Applied
3	Evaluation Stage	3.57	Applied
Average		3.66	Applied

Source: Data processed (2018)

From the results of the average value of accounting control variables included in the category applied. This illustrates that accounting controls in OPD/regional device organizations in Bengkulu City Government have been implemented well, where accounting controls are implemented not only at the implementation stage but also accounting controls from the planning to evaluation stages. This is consistent with the results of an interview with one of the planning subdivisions in the OPD/regional device organizations in the Bengkulu City Government who said that accounting controls carried out by the leadership or by the responsible person had been carried out as with their duties and functions. The application of accounting controls to local governments is beneficial for the head of the budget to effectively control operations, make more appropriate decisions, and be able to estimate expenditures according to the needs and objectives of the organization so as to improve performance.

The reporting system variables in this study consist of several aspects including the preparation of the strategic plan report, the preparation of the work plan report and preparing the performance report as described in the following table:

TABLE IV. RESPONDENTS' RESPONSE TO REPORTING SYSTEM

<i>No.</i>	<i>Dimensions</i>	<i>Average</i>	<i>Information</i>
1	Preparation of a strategy plan report	3.76	Good
2	Preparation of work plan reports	3.85	Good
3	Prepare a Performance report	3.75	Good
Average		3.79	Good

Source: Data processed (2018)

This means that in making or compiling a strategic plan report must pay attention to the vision, mission of the organization, formulation of work objectives and goals, and the achievement of the goals and objectives outlined in policies and programs so that it can produce a good and quality strategy plan report. In addition, in preparing the performance report on 41 OPD/regional device organizations in the Bengkulu City Government, the accuracy must be increased in calculating the percentage of achievement of the target for the current year and in comparing the performance realization with the performance targets listed in the work plan document in order to produce performance reports quality ones.

Obedience to the regulations in this study was built from aspects of conformity to government accounting standards and financial accountability of government agencies as described in Table V below:

TABLE V. RESPONDENTS' RESPONSE TO COMPLIANCE TO REGULATIONS

<i>No.</i>	<i>Dimensions</i>	<i>Average</i>	<i>Information</i>
1	Compliance of government accounting standards	3.28	Compliance enough
2	Financial accountability of government agencies reporting	3.35	Compliance enough
Average		3.32	Compliance enough

Source: Data processed (2018)

The average answer of 41 OPD/regional device organizations in the City of Bengkulu Government for the reporting dimension of government performance accountability was categorized as quite obedient. This means that financial managers at 41 OPD/regional device organizations in Bengkulu City Government must increase the accuracy and compliance of financial

managers in terms of reporting (form and content of reports) uniformed with their outlines, in accordance with applicable regulations and preparing periodic performance reports at the end of each year budget. So in managing finances, as well as in compiling and presenting accountability reports by financial managers, they should pay attention to the applicable rules, namely the report format must meet the minimum requirements specified in government accounting standards.

C. Statistical Analysis Results

Following are the results of multiple linear regression testing seen in the following table:

TABLE VI. MULTIPLE LINEAR REGRESSION TEST RESULTS

<i>Variable</i>	<i>Beta</i>	<i>t</i>	<i>Sig.</i>
Budget Target Clarity	0.259	2.089	0.044
Accounting Control	0.283	2.084	0.044
Reporting System	0.264	2.123	0.041
Compliance with Regulation	0.246	2.293	0.028
F = 19.187 (Sig = 0,000)			
R Square = 0.681			
Adjusted R Square = 0.645			

Source: Data processed (2018)

The result of the F test is 19,187 with a probability of 0,000; the regression model can be used to predict the accountability of government performance. Clarity of budget targets, accounting controls, reporting systems and compliance with regulations can contribute to improving the accountability of the performance of the organization of the regional government of Bengkulu City. The better the clarity of budget targets, accounting controls, reporting systems and adherence to regulations, the greater the accountability of the performance of the organization of the regional government of Bengkulu City. Adjusted R square test results of 0.645 shows the variable clarity of budget targets, accounting control, reporting system, and adherence to government regulations contributing 64.5% to improve accountability of the performance of 41 regional organizations of the Bengkulu City government.

The results of linear regression testing showed the coefficient of the clarity of the budget target regression of 0.259 and the t-test of 2.089 (p-value 0.044 <0.05). Testing of hypothesis 1 is proven to be accepted. The results of the study show that the variable clarity of budget targets contributes to increasing accountability of government performance by 25.9%. Budget targets are increasingly clear to regional device organizations, thus increasing accountability for government performance. The value of the accounting control variable regression coefficient is 0.283 and t-test is 2.084 (p-value 0.044 <0.05). Testing of hypothesis 2 is proven to be accepted. The results showed that accounting control variables contributed to improving accountability of government performance by 28.3%. This means that the application of better accounting controls can improve the accountability of government performance in the Regional Government of Bengkulu City.

The regression coefficient of the reporting system variable is 0.264 and the t-test is 2.123 (p-value 0.041 <0.05). Testing of hypothesis 3 has been proven acceptable. The results of this study indicate that the reporting system variables can improve the accountability of government performance by 21.23%. This means that if the reporting system is getting better, the accountability of the performance of the Regional Government of Bengkulu City is increasing. Regression coefficient value of compliance with the regulation is 0.246 and t-test is 2,293 (p-value 0.028 <0.05). The testing of hypothesis 4 is proven to be acceptable. The results of the study show that compliance with regulations can increase the accountability of government performance by 24.6%. This means that the more obedient the regional apparatus organization in the regulations in managing finances and in making reporting can improve the accountability of the performance of the Regional Government of Bengkulu City

D. Discussion

Budget Target Clarity and Government Performance Accountability

Clarity of budget targets is proven to improve government performance accountability. The results of the study mean that the budget for 41 regional apparatus organizations in the Bengkulu City Government is clear, specific and understandable so as to improve government performance accountability. This is supported by the respondent's answer that the average value of the variable clarity of the budget target is on the criteria clear, specific, understandable.

The clarity of budget targets in the regional apparatus of the Bengkulu City Government can facilitate the implementing parties to understand what should be done in carrying out activities to achieve the targets set and in accordance with the agency's objectives. Therefore, implementing activities or competent parties to realize the budget can understand the program

of activities that must be carried out by each agency. In reality, the clarity of the budget targets that exist in the regional apparatus of the Bengkulu City Government still needs to make improvements in the formulation of budget targets.

Determination of budget targets in the strategic plan documents and work plans has not been consistent and optimal. The planning section in planning or making the budget must be more consistent in accordance with the strategic plan document and work plan of the regional organization so that the budget is clear, specific and can be understood by the planning department and easily realizes the budget to achieve organizational goals. In addition, the previous year's financial statements can be used as an illustration in making decisions to make a budget in order to avoid failures that occurred in the previous year. This explanation is in accordance with Munawar et al. (2006) stated that the clarity of budget targets illustrates the extent of budget objectives stated specifically and clearly and understood by anyone who is responsible. The results of this study support the research of Kaltsum and Rohman (2013).

Based on the characteristics of the respondents, the education level of the financial manager of the regional apparatus of the Bengkulu City Government, the majority of undergraduate and tenure as financial managers on average 1 - 5 years support the financial managers in understanding the budget and accountability of each existing budget target. High educational background and experienced financial managers are expected to 41 regional device organizations Bengkulu City Government can set the budget clearly and specifically so that it is easily understood by the budget implementer and can achieve budget targets.

The organizational budget for the regional government of Bengkulu City is clear, specific and understandable. This can be seen from the results of the respondents' answers stating that the budget in the regional apparatus organization has provided clear enough information on the objectives to be achieved, the budget has been specifically and detailed described and the financial managers have understood the accountability of each budget target. A clear budget can make it easier for the organization to account for organizational obligations in achieving the goals and objectives that have been set previously. Unclear budget targets can cause budget execution to become confused, and not satisfied at work. Therefore, the clarity of the budget target is very relevant and important in the government, because it has an impact on government accountability, in connection with the government's function in providing services to the public. This is in accordance with Suhartono and Solichin (2006) stating that a clear budget target is an extent to which the budget is clearly and specifically defined so that the budget can be understood by the person responsible for achieving the budget target.

Based on the Examination Results Report on the Bengkulu City Government's Financial Statements conducted by the Financial Examining Agency representing the Province of Bengkulu, the Bengkulu City Regional Government won a fair opinion with the exception of budget management in 2012 - 2017. This meant that the financial management of the Bengkulu City Government was good enough. Report on Examination Results for the 2015 budget year, the problem that needs attention for the Bengkulu City Government in relation to the clarity of budget targets is that there are budgetary errors in several shopping accounts. Examination Results Report for the 2016 fiscal year, namely the occurrence of employee expenditure errors and budget allocation errors. Based on the results of the respondents' answers related to the clarity of the budget target variables included in the criteria clear, specific and understandable, but in fact, the clarity of the budget target is not so clear or in other words, it is still in a fairly clear category.

The relationship between agency theory and the implementation of goal setting theory in terms of budget clarity on the performance accountability of government agencies Agency theory explains the existence of a relationship that exists between the principal (community) and agent (government) to manage public funds to be used for the benefit of society. In order for the management of these funds to be used in accordance with the interests of the community, it is necessary to set a goal in order to achieve what is expected. Public funds are one of the tangible forms of implementing goal-setting theory, namely the budget. A budget not only contains plans and nominal amounts needed to carry out activities but also contains specific goals that the organization wants to achieve. Bengkulu city government has a clear budget; it will make it easier to account for the success of the organization in achieving its stated goals so that the accountability of government performance is realized.

Accounting Control and Government Performance Accountability

Accounting controls have a positive effect on the accountability of the performance of the Bengkulu City government. Forty-one regional apparatus organizations in the Bengkulu City Government have applied accounting controls. The results of this study mean that the better the implementation of accounting control, the accountability of government performance will increase. Accounting controls are carried out so as to ensure the recording of each financial transaction in accordance with applicable standards, accurate and can minimize recording errors so as to improve performance and create accountability for government performance. With the implementation of good accounting controls, it can emphasize actions to prevent mistakes and irregularities.

Based on the Examination Report on the Bengkulu City Government's Financial Statements conducted by the representative of the Bengkulu Provincial Audit Board in 2012 up to 2016 achieving fair opinion with Exceptions generally can be said to have had sufficient accounting controls, although there are still findings. Based on the results of the respondents'

answers related to the application of accounting controls can be said to have been applied, although, in reality, the application of accounting controls is not optimal. The findings from the Financial Examination Agency that affect the results of the assessment can spur financial managers to follow up on the findings and improve the application of accounting controls in each regional device organization of the Bengkulu City Government.

From the results of the average value of accounting control variables included in the category applied. This illustrates that accounting controls in the Bengkulu City Government have been implemented properly. Accounting controls are implemented not only at the implementation stage but starting from the planning, implementation and evaluation stages. But there are some things that need to be improved. Leaders or competent parties have not been optimal in controlling budgeting for the accountability and controlling in adjusting between budget execution and available budget. At the time of preparing the budget for the implementation of the budget and reporting, it must be verified in advance by the finance sub-division head and then authorized by the Budget User Proxy, namely the head of the regional apparatus organization. This is intended to minimize errors that occur so that accountability of government performance can increase.

The findings of this study are in line with Antony and Govindarajan (2002) stating that accountability accounting has an important role in the control process, namely: (1) Planning phase, Accounting directs and arranges budgets for each accountability; (2) Implementation phase, Based on the budget, each responsibility center works in accordance with a predetermined plan and its work results are assessed through a performance report; (3) The evaluation phase, accountability accounting provides information to management in the form of a performance report that each accountability center must obtain.

Accounting controls at the planning stage in 41 organizations that are appropriately implemented by the Bengkulu City government, leaders / competent parties have provided guidance or directed the budget to each accountability, coordinated activity proposals and prepared budgets for each accountability. However, accounting controls need to be improved by separating between personal interests and the interests of the organization in order to improve the accountability of the performance of orders, so that they can obtain a fair without exception.

Accounting controls at the implementation stage, competent leaders/parties in the regional apparatus of Bengkulu City Government have implemented or carried out the main tasks and functions well, namely providing guidance in adjusting between budget execution and available budgets, adjusting budgeting with shopping accounts, and adjusting between accountability and predetermined plans. With the existence of accounting controls at the implementation stage of this budget, it can minimize errors that occur so that the realization of the budget is in accordance with the budget. This explanation is confirmed in accordance with Arifin's research (2012) which shows that accounting control can affect government performance accountability.

Accounting controls at the evaluation stage indicate that the competent leaders/parties in 41 regional device organizations of the Bengkulu City Government have implemented accounting controls well. This can be seen from the implementation of the leadership task, which is to provide guidance in adjusting between financial statements and predetermined targets, providing guidance in presenting accounting accountability in providing information to management and obtaining guidance in making reporting in accordance with policies, the reliability of financial information properly. Financial managers can understand the authority and tasks that are charged to them. Of all indicators of the dimensions of accounting control at the evaluation stage, there are indicators that must be improved, namely in making reporting in accordance with policies and the reliability of financial information. With the increase in accounting control, it is expected that the accountability of the performance of government agencies will increase.

The optimal application of accounting controls is expected to ensure the recording of each financial transaction in accordance with applicable standards, accurate and can minimize recording errors. In addition, the application of accounting controls increases, managers get accurate information for program planning and decision making so that accountability of government performance can increase.

The results of this study support the Goal-Setting Theory, which emphasizes the importance of the relationship between the goals set and the performance produced. The Goal-Setting Theory states that effective performance is achieved if the goals of the organization have been specified, clear and challenging. In order for the purpose of accountability to be carried out properly, control is needed. A budget, even though it has been prepared in a clear and detailed manner and through an accurate arrangement, is usually at the time of the implementation of the budget often experience various obstacles or things that have not been previously considered. To know and avoid these deviations, accounting controls are needed.

Reporting System and Government Performance Accountability

The reporting system has been proven to improve government performance accountability. The better the reporting system, the accountability of government performance will increase. Based on the results of testing the reporting system variable has

the second highest coefficient value compared to other variables. This means that the reporting system in 41 regional government organizations in the City of Bengkulu Government is already good. This reporting system variable consists of three dimensions, namely: the dimension of preparing a strategic plan report, preparing a work plan report and preparing a performance report. The three dimensions of the reporting system support increased accountability for the performance of the Bengkulu City government.

Based on the average respondent's answer that the average value of the reporting system carried out on the regional apparatus organization entered good criteria. This is supported by the working period of respondents as financial managers, the majority of whom have served in the field of financial managers have experienced over the span of 1-5 years. With this long-standing experience, the financial manager of the regional device organization of the City of Bengkulu Government has the knowledge and skills in preparing a strategy plan report, preparing a work plan report, and preparing a performance report.

The reporting system describes the form of the obligation to represent and report on the performance of all activities and resources that need to be accounted for. A good reporting system is needed to be able to monitor and control the performance of managers in implementing the established budget. According to the Regulation of the Minister of State Administration and Apparatus Number 53 of 2014, a reporting system is a form of accountability from the implementation of tasks and functions entrusted to each government agency for the use of the budget. With this reporting system, it can provide performance information that is measured to the mandate of the performance that has been and should be achieved, as a continuous improvement effort for government agencies to improve their performance.

The dimensions of the preparation of the strategic plan report for the 41 regional organization organizations of the Bengkulu City Government in preparing the report on the strategic plan are already good. The preparation of the report on the strategic plan of the regional apparatus of the Bengkulu City Government has included the statement of the vision and mission of the organization, containing the formulation of the goals and objectives of the work and includes the achievement of the objectives and targets outlined in the policies and programs. However, the preparation of the strategic plan report has not fully included the formulation of work objectives and targets. The financial manager or the party responsible for the preparation of the strategic plan report, in order to further increase the accuracy in formulating the work objectives and targets by taking into account the vision and mission of the Regional Device Organization, so that there are no mistakes/failures in the implementation of the objectives and work objectives that have been planned in advance for a period of 5 years.

The results of this study are in accordance with the guidelines for the implementation of the government performance accountability system stipulated in the Presidential Regulation No. 29/2014 concerning the Government Performance Accountability System Chapter II Article 2 (two) that this reporting system is organized for the preparation of performance reports in accordance with the Law Act covering the drafting process strategic plan report, preparation of work plan report and compiling agency performance accountability report. A good reporting system will improve government performance accountability. This explanation is confirmed according to Anjarwati's opinion (2012) proving that the reporting system can encourage the achievement of government performance accountability.

Based on the results of the study, 41 regional apparatus organizations in the Bengkulu City Government in the implementation of the reporting system in terms of the preparation of the work plan report have fulfilled the requirements that have been determined so that the preparation of the work plan report has been categorized as good. This means that the financial manager of 41 regional apparatus organizations in the Bengkulu City Government has compiled a work plan report that contains the objectives to be achieved in one year, preparing performance indicators and preparing activities and programs to be implemented in one year. However, in reality, there are several things that must be improved, namely in preparing the goals to be achieved in one year, financial managers should pay attention to or compare the financial statements of the previous year so that the best policies can be taken based on experience in the previous year. The preparation of the work plan report can be increased so that the implementer of the activity can find out the activities and programs that will be carried out in the future, so that the implementers of the activity know their respective duties and the leaders can also find out the work plan to be implemented in one year.

In preparing the performance report, the financial manager prepares the year-end performance report, calculates the percentage of achievement of the current year's target, and compares the realization of the performance with the performance targets listed in the work plan document. However, in calculating the percentage of achievement of the target of the current year needs to be improved again, namely the financial manager identifies each implementation of activities/programs carried out on the organization of regional equipment, in order to calculate the percentage of target achievements in detail. With this reporting system can describe the accountability system from subordinates to superiors (head of the budget section), so that superiors can monitor and control managerial performance in implementing the budget (Abdullah, 2005).

Compliance with Regulation dan Accountability of Government Performance

Adherence to regulations by government organizations can improve the accountability of the performance of regional device organizations in the Bengkulu City Government. This means that the more obedient the financial managers of regional device organizations in the Bengkulu City Government in financial management and reporting, the accountability of government performance will increase. Based on the respondent's answer that the average value of adherence to the rules of the financial manager is in the fairly obedient category. This means that the financial management of 41 regional apparatus organizations in the Bengkulu City Government is sufficient to comply with government accounting standards and applicable regulations.

The dimensions of obedience to the regulations in this study are conformity with government accounting standards. The average response of respondents in terms of the suitability dimension of government accounting standards is categorized as quite obedient. This means that financial managers must further increase their compliance with financial management so that they can be categorized as obedient. The way for compliance of financial managers can be improved by giving direction and understanding of existing regulations, especially government regulation No. 71/2010 concerning government accounting standards so that the reporting structure of accountability does not come out of the specified method. According to Soleman (2007), adherence/compliance to laws and regulations is a person's obedience in complying with rules that have been established by state institutions or authorized officials and have binding strength in order to regulate and discipline every nation and state life. With the willingness of attitude and understanding in obeying various rules and procedures, it will create a condition that allows fraud to not occur and can improve the accountability of government performance.

One of the efforts to realize the accountability of state financial management is the existence of Law Number 17/2003 concerning State Finance which requires the form and content of the accountability report for the implementation of the State Budget (APBN) or Regional Budget (APBD) prepared and presented accordingly with Government Accounting Standards. In accordance with the mandate of Law Number 17/2003, Government Regulation Number 71/2010 concerning Government Accounting Standards. Government accounting standards are accounting principles applied in preparing and presenting government financial reports.

Based on the results of the average respondent's answers related to the reporting of government performance accountability, the criteria were quite obedient. This shows that the financial manager of the regional apparatus organization in the Bengkulu City Government is quite obedient in reporting government performance accountability (the form and contents of the report are uniformed with the outline), presenting the government's performance accountability report on time and periodically at the end of each fiscal year. In order to be able to reach the obedient category, the regional finance organization's financial managers should improve their accuracy, understanding, and obedience in making accountability reporting so that they can produce quality accountability reports in accordance with applicable regulations, so as to improve government performance accountability. One of the ways that compliance with financial managers can be increased is by holding out socialization to all financial managers on matters that must be met in reporting government performance accountability. The results of this study according to Riantiarso and Azlina (2011) show that adherence to regulations has a significant effect on government performance accountability.

E. Strategic Implications

This study found that the clarity of budget targets, accounting controls, reporting systems and adherence to regulations as determinants to improve the accountability of the performance of the city government of Bengkulu. The following strategic implications:

Clarity of budget targets in regional apparatus organizations in Bengkulu City Regional Government is clear, specific and understandable. This is done by matching the budget with strategic planning documents and work plans, setting targets according to the vision and mission, achieving targets set every year.

The application of accounting controls to 41 regional apparatus organizations in the Bengkulu City Government has been carried out properly by the leadership or by the competent parties. The accounting control is carried out in the planning, implementation and evaluation stages. Thus, the application of accounting controls allows financial managers or leaders to ensure the implementation of the budget in accordance with its rules, minimize problems/cases that will occur, provide accurate information, and make better decisions, so that it can improve performance. The way that accounting controls can be improved is by periodic and organized accounting controls.

The reporting system in 41 organizations in the Bengkulu City Government is good. The reporting system in the local government of the City of Bengkulu is carried out in the preparation of the strategic plan report which has included the achievement of the objectives and targets outlined in the policies and programs; Preparation of a work plan report containing

performance indicators; preparation of the performance report that contains the report of the year-end agency, so that the leader or head can find out the planning, implementation, and performance of the regional device organization.

In relation to adherence to regulations, the results of the study show that compliance with the regulations has been carried out fairly obediently. Therefore, financial managers in regional apparatus organizations in the Bengkulu City Government need to make efforts to increase compliance with regulations in budget management in order to improve government performance accountability.

V. CONCLUSION AND SUGGESTION

The purpose of this study was to determine the clarity of budget targets, accounting controls, reporting systems and compliance with regulations affecting the accountability of government performance in OPD/regional device organizations in the Bengkulu City Government. Finally and based on the results of the multiple linear regression and discussion in this study shows that the clarity of budget targets, accounting controls, financial reporting systems, and compliance/following government regulations can improve the accountability of the performance of regional apparatus in the City Government of Bengkulu. The clearer a budget is and is understood by the employees of the budget section, the better the accounting controls, the better the reporting system and the more obedient financial managers or budget executors to the rules, the more accountability of government performance.

Based on the results of the research, discussion, and conclusions of this study, the following are suggested:

In the planning section of the OPD/ regional device organizations in the Bengkulu City Government related to the clarity of the target, it should further increase consistency in the determination of budget targets for strategic and Renja documents, improve quality in determining the achievement of targets every year, for financial managers should increase understanding of accountability of each target budget so as to improve agency performance accountability.

For Leaders or parties who are competent in the field of accounting control in OPD/ regional device organizations in the Bengkulu City Government, it should improve its control in terms of budgeting for each accountability to be in accordance with the policies that have been established previously; improve accounting controls in terms of adjustments between budget execution and available budgets with the aim of minimizing errors that occur, should improve again in making reporting in accordance with the policies and reliability of financial information, so as to know that the reports made by financial managers are in accordance in effect so as to improve the performance accountability of government agencies.

The financial manager or responsible party should prepare a strategic plan report to pay more attention and be more careful in formulating work goals and objectives, improving quality in making or compiling the goals to be achieved in one year, increasing the quality and accuracy in calculating the percentage achievement of the target for the current year and accuracy in comparing the realization of performance with the performance targets listed in the work plan document in order to improve the accountability of government performance.

Regional device organization (OPD) financial managers pay more attention to and improve understanding of government regulations regarding government accounting standards so that the composition, form, and content of reporting reports are in accordance with these rules.

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