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RESEARCH ARTICLE

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THE INFLUENCE OF CLARITY ON BUDGET TARGETS, ACCOUNTING CONTROLS, AND REPORTING SYSTEMS ON THE PERFORMANCE ACCOUNTABILITY OF LOCAL GOVERNMENT AGENCIES IN THE MAUFahi MUNICIPALITY

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ABSTRACT

This research was conducted at the local government agency of the municipality of Manufahi, located in Same Holarua. The research methods used are: Primary data collection method using a list of questions, with a sample of 40 respondents and using multiple linear regression analysis, multiple correlation, and analysis of variance (ANOVA). The results of the ups and downs or the size of performance accountability can be predicted through the regression equation $Y = 17.108 - 0.031 x_1 + 0.177 x_2 + 0.496 x_3 + 4.973$. The results of this study can be concluded as follows: (1) the clarity of budget targets has no positive and significant effect on the accountability of the performance of local government agencies in the Manufahi municipality. The results show that the T count is smaller than the T table or $0,265 < 2,021$ (2) Accounting control has no positive effect and The results show that the T count is smaller than the T table or $1,384 < 2,021$ (3) The reporting system has a positive and significant effect on the performance accountability of local government agencies in the Manufahi Municipality. The results show that the T count is greater than the T table or $3,591 > 2,021$ (4) Clarity of budget targets, accounting control, and reporting systems together have a positive and significant impact on the performance accountability of local government agencies in the Manufahi municipality. The results show that the F count is greater than the F table at $9,813 > 3,23$. From the results of this study, it can be found that the magnitude of the positive and significant influence simultaneously between the variables of budget target clarity (x_1), accounting control (x_2), and reporting system (x_3) on the accountability of the performance of local government agencies in the Manufahi municipality (Y) 0.671 is considered strong. While the joint contribution of the variables x_1 , x_2 , and x_3 to the variable $Y = R^2 \times 100\%$ or $0,671^2 \times 100\% = 45\%$, and the remaining 55% is influenced by other factors that are not included in this study.

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INTRODUCTION

Since 2003 the government of Timor-Leste has been working within a framework to implement a decentralized system of government in Timor-Leste based on clear provisions in the law. Decentralization has become an option in administering the government of Timor-Leste by the law RDTL (Constituição da Republica Democrática de Timor-Leste). In general, this law describes the government's overall mission of decentralization which is to establish a strong, democratic, and efficient local government with the human and financial resources at its disposal to enable local government institutions to contribute to achieving the development goals of Timor-Leste. General Administrative Costs of Manufahi Municipality. The Manufahi municipal administration was allocated \$3,000,000 from the state general budget (OJE 2019). The budget will be divided through the working budget linkage for the sectors in the municipal administration secretary. From the total budget, it has collected costs for elementary school to junior high school children's lunch, school allowances, village allowances, marketing management, agricultural

activities, rural and urban cleaning as well as other operating costs. National Village Development Program (Programa Nacional Desenvolvimento suku (PNDS 2019)). Manufahi municipal administration can allocate funds/budget for the NVDP program with a total budget of \$608,920. From the total budget, it will be divided through operating costs of \$155,445 to prepare for the following year's activities for 29 villages, and an allocation for physical activities of \$453,475 for 11 villages. Municipality Internal Capital Development (Capital Desenvolvimento Internal Municipio (PDIM. OGE 2019)). Manufahi municipal administration received a budget allocation for the MICD program of \$783,667. Of this amount, 12 projects were to be paid for delayed projects and 2 new projects, for which the concentration was for the construction of clean water tanks or containers, buildings, village head offices, irrigation, health kitchens, houses for tuberculosis or TB, and schools. Fee from Development Partner (Despeza Parseiru Desenvolvimento). Manufahi municipal administration in 2019 received commitment budget support from development partners of \$1,500,000 to implement 9 programs/activities. From the explanation of the 2019 Budget above, the central government distributes the budget to the local government

of the municipality of Manufahi as much as USD\$4,392,587 in addition to the costs from the development partner of USD\$1,500,000 so the total amount of the budget that the local government of the municipality of Manufahi can receive in 2019 is \$5,892,587, the local government of the municipality of Manufahi must be willing and able to be the subject of providing information on required financial activities and performance in an accurate, relevant, timely, consistent and reliable manner. The provision of information and disclosure of financial performance is in the context of fulfilling the rights of the public, namely the right to obtain information, the right to have their aspirations and opinions considered, the right to be explained, and the right to demand accountability. Therefore, the local government of the municipality is expected to create efficiency and effectiveness in the management of regional resources, improve the quality of public services and public welfare, and civilize and create space for the community to participate in the development process. The measurement of the performance of the Manufahi Municipality Regional Government along with its analysis and evaluation is very important for improving the quality of performance of government agencies continuously and continuously. This is an encouragement and need for the support of all regional apparatus of Manufahi Municipality to continuously improve performance so that it will support the acceleration of the realization of Regional Competitiveness and improve the welfare of the people of Manufahi. Given the importance of accountability for the performance of government agencies, in this study, the researcher chose the title *The Effect of Clarity on Budget Targets, Accounting Control, and Reporting Systems on Performance Accountability of Local Government Agencies in the Manufahi Municipality*.

Research Problem Formulation

Based on the description presented in the background of the research, the following problems are formulated:

1. Does the clarity of budget targets have a positive and significant impact on the performance accountability of local government agencies in the Manufahi municipality?
2. Does the accounting control have a positive and significant effect on the performance accountability of local government agencies in the Manufahi municipality?
3. Does the reporting system have a positive and significant impact on the performance accountability of local government agencies in the Manufahi Municipality?
4. Does the clarity of budget targets, accounting controls, and reporting systems have a positive and significant impact on the performance accountability of local government agencies in the Manufahi Municipality?

Research Objectives

Starting from the description of the background above, the objectives of this research are:

- To find out whether the clarity of budget targets has a positive and significant impact on the accountability of the performance of local government agencies in Manufahi Municipality.
- To find out whether accounting control has a positive and significant effect on the accountability of local government agencies in Manufahi Municipality.
- To find out whether the Reporting System has a positive and significant effect on the accountability of local government agencies in Manufahi Municipality.
- To find out whether the clarity of budget targets, accounting control, and reporting systems together have a positive and significant effect on the accountability of the performance of the local government agencies of Manufahi Municipality.

LITERATURE REVIEW

Definition of Clarity of Budget Goals: A budget is a detailed plan that is formally expressed in quantitative terms, usually in units of money (financial planning) to show the acquisition and use of an organization's resources. Budgets are generally made in the short term,

i.e. for one year or less. However, it is not uncommon to find budgets made for the medium-term (2-3 years) and long-term budgets (3 years or more). A budget must be organized in a neat, clear, detailed, and comprehensive manner (Yuwono, et.al, 2005: 27). The clarity of budget targets shows the breadth of budget objectives that are stated specifically and clearly, and understood by anyone responsible (Munawar et al, 2006). The existence of a clear budget target will make it easier to account for the success or failure of the implementation of organizational tasks to achieve the goals and targets that have been set previously. Unclear budget targets will cause budget implementers to be confused, unmotivated, and dissatisfied at work. This causes uncertain environmental conditions (Suhartono and Mochammad, (2006). The view of Kenis (1979) found that managers reacted positively and relatively strongly to increasing the clarity of budget objectives. Upper-level management can increase job satisfaction, reduce work tension, and improve budget-related attitudes, budget performance, and cost efficiency. Lower-level managers significantly increase the clarity and rigor of their budget goals. Meanwhile, Putra (2013) explains that the clarity of budget targets is the extent to which budget goals are clearly and specifically defined with the aim that the budget can be understood by the person responsible for achieving the budget targets. The clarity of budget targets has implications for the apparatus to prepare a budget according to the targets that government agencies want to achieve. Unclear budget targets will cause budget implementers to be confused, uneasy, and dissatisfied at work. This causes budget implementers are not motivated to achieve the expected performance. Based on the views above, it can be concluded that the clarity of budget targets will help employees to achieve the expected performance, whereas by knowing the budget targets the level of performance can be achieved. The existence of a clear budget target will make it easier to account for the success or failure of the implementation of an organization's tasks. Unclear budget targets will cause budget implementers to be confused and feel dissatisfied with what they are doing.

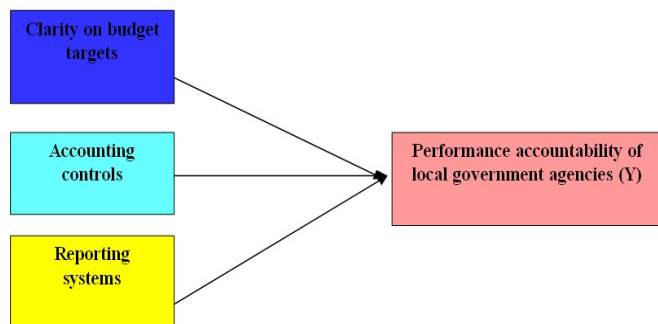
Definition of Accounting Controls: Control is a continuous effort to ensure the pace of the organization is always on track. A simple way that can be done is by continuously comparing the plan with the implementation so that the deviations that arise (both in input, output, outcome, impact, and benefit) can be determined (Yuwono et al, 2005: 31). According to Mardiasmo (2009), accounting control is a formal, accounting-based control system used by organizations to carry out activities aimed at managing resources economically, efficiently, and effectively. While the view of Paramitha (2016) accounting control is a process to influence other people in a company to effectively and efficiently achieve company goals through certain strategies, Krismaji (2010) views accounting controls (accounting controls) are controls that aim to help maintain assets and ensure the accuracy and reliability of financial records. Based on the views above, it can be concluded that an accounting control is a planning, procedure, and reporting system concerned with the protection of assets or assets of government agencies.

Definition of Reporting System: The reporting system is a budget report that details the various achievements of the budget based on the factors that cause the budget itself and the organizational unit responsible for the budget (Anthony, 2000). The reporting system is a report that describes the accountability system from subordinates to superiors. A good reporting system is needed in order to be able to monitor and control managerial performance in carrying out a predetermined budget (Abdullah, 2005). Halim's view (2002) states that in the context of government, the central and local governments immediately improve the regional financial management system, including the regional financial accounting system which includes a reporting system for budget calculations to create transparent and accountable financial management. Meanwhile, Mardiasmo (2002) argues that for accountability reports including local government financial reports to be more accountable, it is better to involve professional and independent parties to assess the report. Based on the views above, it is concluded that the central and local government

reporting systems must be prepared honestly, objectively, professionally, transparently, and accountably.

Definition of Performance Accountability of Government Agencies: Performance Accountability is one of the keywords for the realization of good governance in the management of public organizations. So, it is not wrong if the public sector accounting cycle ends with a public accountability process. This process determines the assessment of the success of a public organization in achieving its goals (Bastian, 2010: 88). View to Wakhyudi et.al (2011:2), Performance accountability of government agencies is a series of systematic processes of various components of tools and procedures designed to achieve performance management objectives, namely planning, performance determination and measurement, data collection, classification, summarization, and reporting. Performance in government agencies in the context of accountability and improving the performance of government agencies. While the views of the State Administration Agency (SAA) and the Financial and Development Supervisory Agency (FDSA) in Badruzaman and Chairunisa (2010) accountability for the performance of government agencies is an instrument used by government agencies in fulfilling their obligations to account for the success and failure of implementing the mission of government agencies. Based on the views above, it can be concluded that all government agencies, sections, or state institutions at the center and in the regions following their respective main tasks must account for their performance because the accountability required includes the success and failure of the implementation of the mission of the agency concerned. concerned and report it periodically.

Basic Research Thinking Framework: This basic research framework is intended to examine the effect of clarity on budget targets, accounting controls, and reporting systems on the performance of local government agencies in the municipality of Manufahi (Iqbal Hasan, 2002: 48; 49).



Empirical Research Model Development and Research Hypothesis Testing

The Effect of Clarity on Budget Targets on Performance Accountability of Local Government Agencies

Regional budgets must be able to become a benchmark for achieving the expected performance so that regional planning must be able to clearly describe performance targets. According to Kenis (1979) in Munawar (2006) the clarity of budget targets is the extent to which the budget objectives are clearly and specifically defined with the aim that the budget can be understood by the person responsible for achieving the budget targets. Therefore, regional budget targets must be stated clearly, and specifically and can be understood by those responsible for preparing and implementing budget activities. Anjarwati (2012) concluded that the clarity of budget targets has a positive and significant effect on the accountability of the performance of government agencies in Tegal and Pemalang, with clear budget targets it will make it easier to account for the success or failure of the implementation of organizational tasks to achieve the goals that have been previously set for the sake of achievement of performance accountability.

Based on the description above, it can be drawn a hypothesis of the influence of the clarity of budget targets on the performance accountability of local government agencies as follows:

H_{o1} : There is no positive and significant effect between the clarity of budget targets on the performance accountability of local government agencies

H_{a1} : There is a positive and significant effect between the clarity of budget targets on the performance accountability of local government agencies

The Effect of Accounting Control on the Performance Accountability of Local Government Agencies: Hansen and Mowen (2004) state that control is a standard-setting process, by receiving feedback in the form of actual performance and taking the necessary actions if actual performance differs significantly from what was previously planned. Indudewi (2009) and Setiawan (2013) conclude that accounting control has a positive and significant effect on the performance accountability of government agencies, where control is a process carried out in management that resources are used economically, efficiently, and effectively. The use of accounting controls allows managers to make better decisions, control operations more effectively, be able to estimate the costs and profitability of certain successes, and choose the best alternative in each case and problem to improve performance.

Based on the description above, a hypothesis of the effect of accounting control on the performance accountability of local government agencies can be drawn as follows:

H_{o2} . There is no positive and significant effect between accounting control and performance accountability of local government agencies

H_{a2} . There is a positive and significant effect between accounting control on the accountability of the performance of local government agencies

The Influence of the Reporting System on the Performance Accountability of Local Government Agencies: A good reporting system is needed to be able to monitor and control managerial performance in implementing the budget that has been set. Feedback reports are needed to measure the activities carried out to improve performance and accountability in the implementation of a plan or time to implement a budget so that management can find out the results of implementing the plan or achieving the set budget targets. Local governments as managers of public funds must be able to provide the necessary financial information accurately, relevant, timely, consistent, and trustworthy (Kusumaningrum, 2010). Anjarwati (2012) concluded that the reporting system has a positive effect on the accountability of the performance of government agencies in Tegal and Pemalang, also supported by research by Indudewi (2009) showing the same results, because the existence of a regional financial management system that includes a reporting system will create transparent financial management. And accountable, where a good reporting system will include an explanation of the causes of deviations, actions taken to correct unfavorable deviations, and the time required for corrective actions to be more effective.

Based on the description above, a hypothesis of the influence of the Reporting System on the Accountability of the performance of local government agencies can be drawn as follows:

H_{o3} . There is no positive and significant effect between the reporting system on the performance accountability of local government agencies

H_{a3} . There is a positive and significant effect between the reporting system on the performance accountability of local government agencies

H_4 . There is a positive and significant effect between the clarity of budget targets, accounting control, and reporting systems

simultaneously on the accountability of the performance of local government agencies.

RESEARCH INSTRUMENTS

This study used a questionnaire that was made in a structured manner based on the research objectives. This research questionnaire is divided into several parts. The first part of the questionnaire is about the demographic data of the respondents including the name of the institution, the age of the respondent, gender, level of education, last education field, current position/section, length of service, and tenure. The second part is the respondent's perception of the Clarity of Budgetary targets, Accounting Controls, and Reporting Systems on the Performance Accountability of Local Government Agencies. The measurement scale used in this study is the Likert Scale. The Likert scale is used to measure the attitudes, opinions, and perceptions of a person or group of people (Sugiyono, 2016). In measuring the variables tested in the study, each answer to the questionnaire will be given a score.

Population, Sample, and Sampling Technique

Population: The population consists of 262 civil servants, with a composition of 37 employees of the Municipal Administration, 54 employees of the Department of Health, 60 employees of the Department of Education, 74 employees of the Department of Agriculture, 21 employees of the Department of public works, 16 employees of the department of irrigation/clean water.

Sample: The grouping of samples into several strata is shown in the following table.

Sample Grouping

Stratum	Type Department	Quantity
I	Municipal Administration	37
II	Health	54
III	Education	60
IV	Agriculture	74
V	Public Obras	21
VI	Watering	16
	Total	262

DATA COLLECTION METHODS

Data Type

The types of data from this study are as follows:

- Types of qualitative data:** Types of data that are not in the form of numbers
- Quantitative data types:** This type of data is in the form of figures that the compilers obtain directly from the local government agency of the Manu-Fahi municipality in terms of regional budgets.

Data source

The data sources that the compilers use are as follows:

- Primary data;** This data is information collected directly from the source, namely the local government agency Manufahi Municipality related to variables.
- Secondary data;** The data source has been provided by the local government agency of the Manu-Fahi municipality.

Method of collecting data

- Questionnaire: The author provides a list of questions to the respondents

- Observation:** The author made direct observations at the research site.
- Interview:** The author conducted direct interviews with the leadership and staff at the research location.
- Documentation:** The author records directly the existing data at the research site.
- The combination of the four is used because the author wants to get more complete, accurate, or statistical product and service solution (SPSS) software. In this study, the author uses multiple linear and consistent data.

Data Analysis Techniques: The technique used to analyze the data in this paper with a view to getting the effect of three variables with other variables. The test is carried out using a statistical software package for social science regression analysis (Multiple Regression Analysis).

Descriptive Statistical Analysis: According to (Sugiyono, 2007) descriptive statistics are statistics used to analyze data by describing or describing the data that has been collected about the variables in research.

Data Quality Test

- Validity test, According to (Sugiyono, 2007) the validity test is used to measure the feasibility of the items in a questionnaire list of both statements and questions in defining a variable. The correlation between each statement and question to the total score of the variables shows a probability result above 0.30.
- Reliability Test, Reliability is a tool to measure a questionnaire which is an indicator of a variable or construct (Ghozali, 2006). A construct or variable is said to be reliable if it gives a Cronbach Alpha value > 0.60.

Hypothesis Testing

Multiple Linear Regression: Multiple linear regression equation with three independent variables if a dependent variable is associated with three independent variables then the multiple linear regression equation is written:

$$Y = a + b_1 \times_1 + b_2 \times_2 + b_3 \times_3$$

Y = Government agency performance accountability

\times_1 = Clarity of budget goals

\times_2 = Accounting control

\times_3 = Reporting system

Y = Dependent variable (estimated value of Y)

$\times_1, \times_2, \times_3$ = Independent variable

a, b_1, b_2, b_3 = Multiple linear regression coefficient

a = Y value, if $\times_1 = \times_2 = \times_3 = 0$

b_1 = The magnitude of the increase/decrease in Y in units, if \times_1 increases/decreases by one unit and \times_2 and \times_3 are constant.

b_2 = The magnitude of the increase/decrease in Y in units, if \times_2 increases/decreases by one unit and \times_1 and \times_3 are constant.

b_3 = The magnitude of the increase/decrease in Y in units, if \times_3 increases/decreases by one unit and \times_1 and \times_2 are constant.

+ or - = Sign indicating the direction of the relationship between Y and \times_1 or \times_2 (Iqbal Hasan, 2017: 259;261)

Partial Test (T-test): The partial test or t-test is individually significant, which shows how far the independent variable (independent) individually or partially affects the dependent variable (dependent).

Simultaneous Testing (F test): Simultaneous significant testing or f-test is a jointly significant test that shows the effect of all independent variables together on the dependent variable.

Coefficient of Determination Test (R^2): The coefficient of determination (R^2) essentially measures how far the model's ability to explain the dependent variable is. R^2 can be interpreted that ($R^2 \times 100\%$) the variation of the dependent variable can be explained by the

independent variable, while the rest (100% - $R^2 \times 100\%$) is influenced by other factors outside the model.

FINDINGS AND DISCUSSION

Variable Descriptive Statistics Results: An overview of the research variables, namely the clarity of budget targets, accounting controls, reporting systems, and accountability for the performance of local government agencies in the Manufahi municipality is presented in a descriptive statistics table that shows the minimum, maximum, mean, and standard deviation figures which can be seen in Table 4.1 below:

	N	Minimum	Maximum	Mean	Std Deviation
x_1	40	28	50	44,78	5,196
x_2	40	36	50	43,65	5,127
x_3	40	28	40	36,05	4,188
Y	40	34	45	41,28	3,863

Source: Primary Data processed in 2021

Based on the table above, it can be explained that in this study there were three independent variables, namely the clarity of budget targets (x_1), accounting control (x_2), and reporting systems (x_3). And there is 1 dependent variable, namely Government Agency Performance Accountability (Y). (x_1) has the number of respondents (n) as many as 40, the minimum value is 28, the maximum value is 50 and the average value (mean) is 44.78. (x_2) has the number of respondents (n) as many as 40, the minimum value is 36, the maximum value is 50 and the average value (mean) is 43.65. (x_3) has the number of respondents (n) as many as 40, the minimum value is 28, the maximum value is 40 and the average value (mean) is 36.05. (Y) has the number of respondents (n) as many as 60, the minimum value is 34, the maximum value is 45 and the average value (mean) is 41.28.

Research Results and Discussion Validity Test

The validity test was carried out to determine the validity or reliability of the questionnaire or questionnaire. Validity here means a questionnaire or questionnaire that is used as well as to measure what should be measured. A questionnaire is said to be valid (reliable) if a person's answer to the questions contained in the questionnaire is consistent or stable from time to time. This validity test can be done by comparing the SPSS output in the Item-Total Statistics table, in the Corrected Item-Total Correlation column with a standard validity equal to or above 0.30. For complete results of the validity test can be seen in Table 4.2 below:

Validity Test Results

Item-Total Statistics

Variable	Research instrument	Corrected Item-Total Correlation	Validity Standard	Information
Clarity of budget goals	X1.1	0.822	0,30	Valid
	x1.2	0.764	0,30	Valid
	X1.3	0.860	0,30	Valid
	X1.4	0.866	0,30	Valid
	X1.5	0.865	0,30	Valid
	X1.6	0.857	0,30	Valid
	X1.7	0.587	0,30	Valid
	X1.8	0.570	0,30	Valid
	X1.9	0.722	0,30	Valid
	X1.10	0.703	0,30	Valid
	totalx1	1.000		

The results of the validity test show that all items in the variables of Clarity of Budget Goals, Accounting Control, Reporting Systems, and Performance Accountability of Local Government Agencies tested are stated that all statement instruments are considered valid because the Corrected Item-Total Correlation value is greater than 0.30.

Variable	Research instrument	Corrected Item-Total Correlation	Validity Standard	Information
Accounting Control	X2.1	0.750	0,30	Valid
	X2.2	0.621	0,30	Valid
	X2.3	0.701	0,30	Valid
	X2.4	0.654	0,30	Valid
	X2.5	0.736	0,30	Valid
	X2.6	0.731	0,30	Valid
	X2.7	0.852	0,30	Valid
	X2.8	0.781	0,30	Valid
	X2.9	0.780	0,30	Valid
	X2.10	0.682	0,30	Valid
	totalx2	1.000		

Variable	Research instrument	Corrected Item-Total Correlation	Validity standard	Information
Reporting system	X3.1	0.941	0,30	Valid
	X3.2	0.774	0,30	Valid
	X3.3	0.751	0,30	Valid
	X3.4	0.909	0,30	Valid
	X3.5	0.810	0,30	Valid
	X3.6	0.888	0,30	Valid
	X3.7	0.788	0,30	Valid
	X3.8	0.805	0,30	Valid
	totalx3	1.000		

Variable	Research instrument	Corrected Item-Total Correlation	Validity standard	Information
Government agency performance accountability	Y1	0.623	0,30	Valid
	Y2	0.688	0,30	Valid
	Y3	0.851	0,30	Valid
	Y4	0.777	0,30	Valid
	Y5	0.889	0,30	Valid
	Y6	0.859	0,30	Valid
	Y7	0.767	0,30	Valid
	Y8	0.801	0,30	Valid
	Y9	0.791	0,30	Valid
	Totally	1.000		

Source: Primary Data processed in 2021

Reliability Test: A reliability test is a reliability test that aims to find out how far a measuring instrument is reliable or trustworthy. Reliability testing of all items/questions in this study, where in general the questionnaire is considered reliable if the Cronbach alpha (α) is equal to or above 0.60. The complete results of the reliability test can be seen in the following table:

Reliability Test Results

Variable	Cronbach's Alpha	Standard Reliability	Information
Clarity of Budget Goals	0.781	0.60	Reliable
Accounting Control	0.777	0.60	Reliable
Reporting Systems	0.795	0.60	Reliable
Performance Accountability of Local Government Agencies	0.785	0.60	Reliable

Source: Primary Data processed in 2021

In the table above, it can be seen that the Cronbach Alpha value of all tested variables is above 0.60, it can be concluded that all variables of Clarity of Budget Targets, Accounting Controls, Reporting Systems,

and Performance Accountability of Local Government Agencies are tested for reliability and are declared reliable satisfactory category.

Multiple Linear Regression Analysis: The model designed in this study involves 4 variables, namely clarity of budget targets (X1), accounting control (X2), and reporting system (X3) as independent variables and accountability for the performance of local government agencies in the Manufahi municipality (Y) as the dependent variable.

Multiple Regression Analysis

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	17.108	4.973		3.440	.001		
	totalx1	-.031	.118	-.042	-.265	.792	.606	1.650
	totalx2	.177	.128	.234	1.384	.175	.533	1.876
	totalx3	.496	.138	.537	3.591	.001	.683	1.464

Source: SPSS Output (Data Processed, 2021)

Based on the table above, the resulting regression equation is:

$$Y = 17,108 - 0,031 \times_1 + 0,177 \times_2 + 0,496 \times_3 + 4,973$$

A = 17, 108 means that if the clarity of budget targets (\times_1), accounting control (\times_2), and the reporting system \times_3 is constant, the magnitude of the accountability for the performance of local government agencies in the municipality of Manufahi is 17,108.

$b_1 = -0.031$ means that the regression coefficient is \times_1 with Y, if \times_2 , \times_3 is constant then the result is \times_1 , one-unit, then Y. The accountability of the performance of local government agencies in Municipio Manufahi is -0.031 this sign indicates the direction of the influence of \times_1 on Y is negative.

$b_2 = 0.177$ is the regression coefficient \times_2 with Y, if \times_1 , \times_3 is a constant positive or an increase in \times_2 , one-unit, then Y. The accountability of the performance of local government agencies in the Municipio Manufahi will increase by 0.177.

$b_3 = 0.496$ is the regression coefficient \times_3 with Y, if \times_1 , \times_2 is a constant positive or an increase in \times_3 , one-unit, then Y. The accountability of the performance of local government agencies in the municipality of Manufahi will increase by 0.496. Std Error = 4.973

RESULTS AND DISCUSSION

T_{Test} Results (partial regression coefficient test)

The Effect of Clarity on Budget Targets on Performance Accountability of Local Government Agencies in the Municipality of Manufahi: The first hypothesis of this study is whether there is an effect of clarity on budget targets on the performance accountability of local government agencies in the Manufahi municipality. The statistical hypothesis is as follows:

H_{01} = There is no positive and significant effect between the clarity of budget targets on the accountability of the performance of local government agencies in the Manufahi municipality

H_{a1} = There is a positive and significant effect between the clarity of budget targets on the performance accountability of local government agencies in the Manufahi municipality.

From the results of data processing, as can be seen in Table 4.4, a significance value of 0.792 was obtained. This value is not significant when compared to the level of significance, namely = 0.05, where $0.792 > 0.05$. In addition, the T count is -0.265 and the T table is 2.021. Thus, it appears that T count < T table, then H_{01} is accepted while H_{a1} is rejected, the clarity of budget targets has a negative and insignificant effect on the accountability of the performance of local government agencies in the Manufahi Municipality. This means that the clarity of budget targets owned by local governments has little role in increasing the accountability of their performance. This condition shows that the existence of unclear budget targets will make

it difficult for local government officials to prepare budgets to achieve the budget targets that have been set. No high commitment from local government officials will have implications for a commitment not to be responsible for the preparation of the budget. Thus, the more unclear the budget targets of local government officials and not driven by high commitment will increase the budgetary slack of local governments. Unclear budget targets will create dissatisfaction in work, the implication is a decrease in

performance which means also a decrease in accountability for the performance of local government agencies (Suhartono and Mochammad, 2006). The existence of clear budget targets will make it easier to account for the success or failure of implementing the tasks of local government agencies in order to achieve the goals and targets that have been previously set. The results of this study do not support the results of previous research by Eko Setiawan (2013) which suggests that the clarity of budget targets affects the accountability of the performance of local government agencies.

Effect of Accounting Control on Performance Accountability of Local Government Agencies: The second hypothesis of this study is whether there is an effect of accounting control on the performance accountability of local government agencies in the Manufahi municipality. The statistical hypothesis is as follows:

H_{02} = There is no effect of accounting control on the performance accountability of local government agencies in the Manufahi municipality.

H_{a2} = There is an effect of accounting control on the performance accountability of local government agencies in the Manufahi municipality.

From the results of data processing, as can be seen in Table 4.4, a significance value of 0.175 was obtained. This value is not significant when compared to the level of significance, namely = 0.05, where $0.175 > 0.05$. In addition, the T count is 1.384 and the T table is 2.021. Thus it appears that T count < T table, then H_{02} is accepted while H_{a2} is rejected, accounting control has a negative and insignificant effect on the accountability of the performance of local government agencies in the Manufahi Municipality. The results of this study indicate that accounting control does not affect the performance accountability of local government agencies in the Manufahi municipality. Based on this research, the author concludes that the greater the accounting control, the smaller the accountability of the performance of the Manufahi municipal government agency. This is because the budget that is prepared with available resources cannot be used effectively and efficiently which has the potential to cause fraud and inequality. Budget occurs. The results of this study do not support the results of research by Irine Herdjiono (2015) which found the effect of accounting controls on the accountability of the performance of local government agencies.

Effect of Reporting System on Performance Accountability of Local Government Agencies Manufahi Municipality: The third hypothesis of this study is whether there is an effect of the reporting system on the performance accountability of local government agencies in the Manufahi municipality. The statistical hypothesis is as follows:

H_{03} = There is no effect of the budget reporting system on the performance accountability of local government agencies in the Manufahi municipality.

H_{a3} = There is an influence of the budget reporting system on the performance accountability of local government agencies in the Manufahi municipality.

From the results of data processing, as can be seen in Table 4.4, a significance value of 0.001 was obtained. This value is significant when compared to the level of significance, namely = 0.05, where $0.001 < 0.05$. In addition, the T count is 3.591 and the T table is 2.021. Thus it appears that T count > T table, then H_{o3} is rejected while H_{a3} is accepted, the budget reporting system has a positive and significant impact on the accountability of the performance of local government agencies in the Manufahi Municipality. This means that the reporting system owned by the local government agency of the Manufahi municipality plays a role in increasing the accountability of its performance. The results of this study indicate that the reporting system affects the accountability of the performance of local government agencies in the Manufahi municipality. A good reporting system can monitor and control the performance of the apparatus in implementing the set budget. The better or correct reporting system, the greater the accountability for the performance of the Manufahi municipal government agency. So that to improve performance accountability, reporting needs to be carried out according to the established rules related to budget reporting. The results of this study support the results of previous research, Rio Pratama (2018), found that the influence of the reporting system has a significant and positive effect on the accountability of the performance of local government agencies.

Simultaneous Test (F): A simultaneous test is used to determine the joint effect of the independent variables on the dependent variable (Ghozali, 2002). In this case, it is to find out whether together the clarity of budget targets, accounting control, reporting systems, and accountability of the performance of local government agencies in the Manufahi Municipality is carried out. The table below shows the results of the simultaneous influence test:

Simultaneous Test Results

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	261.819	3	87.273	9.813	.000 ^a
	Residual	320.156	36	8.893		
	Total	581.975	39			

Source: SPSS Output (Data Processed, 2021)

This simultaneous effect test can be seen from the significant p-value. The p-value is significant at 0.000, which is significant at a significance level of 0.05, which means that the independent variables can be used to predict the dependent variable. Based on the results of simultaneous testing, it is known that F count = 9.813 and F table = 3.23 because the value of F count is greater than F table ($9.813 > 3.23$) It can be concluded that the variables of clarity of budget targets, accounting control, and reporting systems together have a positive effect on the accountability of the performance of local government agencies in the municipality of Manufahi.

Coefficient of Determination (R^2): The coefficient of determination (R^2) is a coefficient that shows the percentage of all effects of the independent variable on the dependent variable. The coefficient of determination is used to test the goodness fit of the regression model (Ghozali, 2002). The table below shows the results of the coefficient of determination:

Coefficient of Determination Test Results

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.671 ^a	.450	.404	2.982	2.188

Source: SPSS Output (Data Processed, 2021)

The value of the Adjusted R square shows how the model formed with independent variables is included together, which can explain the dependent variable. Based on the table above, the value of Adjusted R square (R^2) is 0.450, which means that the variability of the dependent variable, namely the accountability of the performance of local government agencies in the Manufahi municipality, which can be explained by independent variability, namely the clarity of budget targets, accounting controls, and reporting systems is 45%. While the remaining 55% will be explained by other variables that are not included in the regression model.

CONCLUSION

Based on the research and discussion conducted above, the following conclusions can be drawn:

1. Partial testing of the budget target clarity variable (x_1) has a negative and insignificant effect on the accountability of the performance of local government agencies in the Manufahi municipality, and the existence of unclear budget targets will make it difficult for local government officials to prepare budgets to achieve the budget targets that have been set. No high commitment from local government officials will have implications for a commitment not to be responsible for the preparation of the budget. Thus, the increasingly unclear budget targets for local government officials and not being driven by a high commitment will increase the budgetary slack of local governments.
2. The partial test of the accounting control variable (x_2) has a negative and insignificant effect on the accountability of the performance of the Manufahi municipal government agency, the greater the accounting control carried out, the smaller the performance accountability of the Manufahi municipal government agency. Existing resources are not able to be utilized effectively and efficiently which has the potential to cause fraud and budget irregularities to occur.
3. The partial test of the reporting system variable (x_3) has a positive and significant effect on the accountability of the performance of local government agencies in the Manufahi municipality, with the existence of a regional financial management system that includes a reporting system, will create transparent and accountable financial management, where a good reporting system will include explanations. Regarding the causes of deviations, actions taken to correct unfavorable deviations, and the time required for corrective actions to be more effective to increase accountability for the performance of local government agencies in the municipality of Manufahi.
4. Simultaneous testing of the budget target clarity variable, accounting control, and reporting system has a positive and significant impact on the performance accountability of local government agencies in the Manufahi municipality.
5. Based on the value of the coefficient of determination or R square of 0.450, this indicates that 45% of the accountability of the performance of local government agencies in the Municipality Manufahi is influenced by the clarity of budget targets, accounting controls, and reporting systems. Meanwhile, the remaining 55% is influenced by other variables that have not been studied in this study.

SUGGESTIONS

Based on the results of the research conducted, the researchers can provide the following suggestions:

1. In planning the budget for the local government of the Manufahi municipality to further improve the reporting system so that performance accountability can be improved even more.
2. In the implementation or implementation of the local government budget, the municipality of Manufahi should better monitor the implementation of programs/activities by

implementing strict accounting controls on how far the implementation is and improving the regional financial accounting system in terms of recording budget use and reporting.

3. For further researchers who are interested in researching the same problem, it is recommended to examine other subjects, with other variables that affect the performance accountability of government agencies, and can take a wider sample.

Research Limitations

In this study, the authors have several limitations, namely as follows:

1. The method of collecting data in this study is by distributing questionnaires, so there is a possibility that filling out this questionnaire is not the reality of the respondents which will have an impact on the data.
2. It is possible that there are several other variables that have not been included in this study that affect the performance accountability of local government agencies in the Maufahi municipality.
3. Overall in this study, there are variables x_1 , x_2 which do not have a positive and significant effect on variable Y while the variable x_3 has a very positive and significant effect but the value of the coefficient of determination or R square can only be 0.450 this indicates that 45% accountabilityThe performance of local government agencies in the Maufahi municipality is influenced by the clarity of budget targets, accounting controls, and reporting systems.Meanwhile, the remaining 55% is influenced by other variables that have not been studied in this study.

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