

CHAPTER V
CONCLUSIONS, LIMITATIONS OF RESEARCH, SUGGESTIONS
AND IMPLICATION

A. CONCLUSION

Based on testing and analysis that has been done, the conclusions of this study are:

1. At the significance level of 5%, the budgetary participation has no a significant positive effect on regional financial accountability in Ciamis Regency. In other words, the level of involvement of employees in the preparation of the budget will not affect regional financial accountability improvement
2. At the significance level of 5%, the accessibility of financial reports has no a significant positive effect on the regional financial accountability in Ciamis Regency. In other words, the assessment of financial accountability was not caused by the level of accessibility of financial report.
3. At the significance level of 5%, the internal control has a significant positive effect on regional financial accountability in Ciamis Regency. These results indicate that the increase in internal control will along with the increased accountability in the management of regional finances
4. At the significance level of 5%, the transformational leadership has a significant positive effect on regional financial accountability in Ciamis Regency. This shows that the implementation of transformational leadership will be in line with the increase of accountability in regional financial management.

B. RESEARCH LIMITATION

This study has several limitations, including the following:

1. The sample in this study consisted only of employees of the financial subdivision and employees of the planning subdivision. Therefore, the assessment of regional financial accountability in this study is the result of an analysis from internal stakeholder perception.
2. This study was only tested with quantitative data in the form of a questionnaires. In the data collection process, not all research questionnaires were distributed directly to the respondents. Some of the questionnaires were distributed through the secretariat of each regional service so that they could not provide an understanding of the purpose of the statements in the questionnaires.
3. The independent variables in this study are limited to the budgetary participation (X1), accessibility of financial report (X2), internal control (X3) and transformational leadership (X4). Therefore, the independent variables in this study does not fully explain the dependent variable

C. SUGGESTION

Suggestions can be given to improve further research, as follow:

1. In the process of collecting data, the research questionnaires should be distributed directly to the respondents so that can provide an understanding of the purpose of the statements in the questionnaire.
2. Future research might consider to include external stakeholders as a sample, so that accountability assessments in managing local finances come from

the perceptions of both stakeholders (internal stakeholders and external stakeholders).

D. IMPLICATIONS

In the practice of regional financial management, the government of Ciamis Regency is expected to continuously improve the quality of the internal control of the regional apparatus as a whole to improve financial accountability. Besides improving internal control of government in Ciamis Regency, it is expected to implement transformational leadership that can affect employee performance to increase regional financial accountability. Furthermore, the Ciamis Regency government can increase participation in budgeting and develop slowly towards non-apparent participatory budgeting.

The results of the study indicate that the accessibility of financial reports has no significant effect on financial accountability. Nevertheless, the government of Ciamis Regency is expected to continue to increase public accessibility to the financial reports, which public rights and are a form of accountability. The more published a financial report is, the faster and easier the users of financial reports obtain financial information that can be used as an economic, social, political decision consideration.