



PROCEEDINGS

The 4th International Conference on Sustainable Innovation (ICoSI) 2020

Cutting Edge Innovations for Sustainable Development Goals

Universitas Muhammadiyah Yogyakarta (Indonesia)

October 13 - 14 2020

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Focal Conferences



- ✔ (ICPU) The 2nd International Conference on Pharmaceutical Updates
- ✔ (ICOMS) The 6th International Conference on Management Sciences
- ✔ (ICLAS) The 9th International Conference on Law and Society
- ✔ (ICMHS) The 4th International Conference Medical and Health Sciences
- ✔ (ICAF) The 6th International Conference for Accounting and Finance
- ✔ (ILEC) The 2nd International Language and Education Conference
- ✔ (ICONURS) The 2nd International Conference on Nursing
- ✔ (ICITAMEE) The 1st International Conference on Information Technology, Advanced Mechanical and Electrical Engineering
- ✔ (IConARD) International Conference on Agribusiness and Rural Development
- ✔ (ISHERSS) The 2nd International Symposium on Social Humanities Education and Religious Sciences
- ✔ (ICONPO) The 10th International Conference on Public Organization
- ✔ (DREAM) The 5th Dental Research and Exhibition Meeting
- ✔ (ICHA) The 5th International Conference on Hospital Administration
- ✔ (ICOSA) The 3rd International Conference on Sustainable Agriculture





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Preface by the Chairperson of the 4th ICoSI 2020



Dr. Yeni Rosilawati, S.IP. S.E., MM.

Assalamu'alaikum Wr. Wb.

All praise is due to Allah, the Almighty, on whom we depend for sustenance and guidance. Prayers and peace be upon our Prophet, Muhammad SAW, his family and all of his companions.

On behalf of the organizing committee, it is my pleasure and privilege to welcome the honourable guests, distinguished keynote & invited speakers, and all the participants.

With the main theme of “Cutting-Edge Innovations on Sustainable Development Goals (SDGs)”, the 4th International Conference on Sustainable Innovation (ICoSI) 2020 serves as a forum to facilitate scholars, policy makers, practitioners, and other interested parties at all levels from Indonesia and abroad to present their novel ideas, promote cutting-edge research, and to expand collaboration network. The conference has about 1373 participants participating from more than 8 countries 4 continents all over the world, making this conference a truly international conference in spirit.

This multidisciplinary conference was first held in 2012 and has undertaken various changes and adopted to the current technological trends of our education system. From having this conference with just 175 participants back in 2012 we have come a long way in making the conference a huge success with more than 1373 participants participating in this two-day conference.

Formerly, this conference consisted of only 9 (nine) focal conferences. This year, there are 14 focal conferences from various disciplines, namely: 1) The 2nd International Conference on Pharmaceutical Updates (ICPU), 2) The 6th International Conference on Management Sciences

(ICoMS), 3) The 9th International Conference on Law and Society (ICLAS), 4) The 4th International Conference Medical and Health Sciences (ICMHS), 5) The 6th International Conference for Accounting and Finance (ICAF), 6) The 2nd International Language and Education Conference (ILEC), 7) The 2nd International Conference on Nursing (ICONURS), 8) The International Conference on Information Technology, Advanced Mechanical and Electrical Engineering (ICITAMEE), 9) The 2nd International Conference of Agribusiness and Rural Development (IConARD), 10) The 10th International Conference on Public Organization (ICONPO), 11) The 2nd International Symposium on Social Humanities Education and Religious Sciences (ISHERSS), 12) The 5th Dental Research and Exhibition Meeting (DREAM), 13) The International Conference on Hospital Administration (ICHA), and 14) The 3rd International Conference on Sustainable Agriculture (ICoSA).

Accordingly, We are proud to announce that this year, the 4th ICoSI 2020 breaks the Museum Rekor-Dunia Indonesia (MURI) record as the Virtual Multidisciplinary Conference with the Largest Number of Area of Fields in Indonesia

In addition, this year, this conference holds special value since this is the first conference in the history of our university where the entire conference is taking place remotely on a digital platform through the use of advance technologies due to the Covid-19 Pandemic.

I would take this opportunity to express my highest respect to the Rector of Universitas Muhammadiyah Yogyakarta, Dr. Gunawan Budiyanto who gave approval and ensured the maximal support from all the faculty members of Universitas Muhammadiyah Yogyakarta (UMY) that made this event a big success. In addition, my appreciation goes to all the support teams who have provided their valuable support and advice from planning, designing and executing the program.

Let me conclude my speech by encouraging the delegates to participate with an increasing number in all the activities and discussions through the digital platforms for the next two days. I wish everyone a successful, safe, and fruitful conference.

Thank you!

Wassalamu'alaikum Wr. Wb.

Yogyakarta, Indonesia, 14 October 2020



Welcoming Remarks by the Rector of Universitas Muhammadiyah Yogyakarta



Assoc. Prof. Dr. Gunawan Budiyanto

Innovation is the beginning of the development of technology, and technology is a development machine that is expected to provide benefits to humans and provide the smallest possible impact on environmental quality. In the concept of sustainable development, development must improve the quality of human life without causing ecological damage and maintain the carrying capacity of natural resources.

International Conference on Sustainable Innovation (ICoSI) is an international conference which is an annual conference held by the University of Muhammadiyah Yogyakarta (UMY), Indonesia. In 2020 this raises the issue of "Cutting-Edge Innovations on Sustainable Development Goals." Therefore, on behalf of all UMY academics, I would like to congratulate you on joining the conference, hoping that during the Covid-19 Pandemic, we can still provide suggestions and frameworks for achieving sustainable development goals.

About The 4th International Conference on Sustainable Innovation (ICoSI) 2020

Cutting Edge Innovations for Sustainable Development Goals

The 2030 Agenda for Sustainable Development is enacted by the United Nations as a shared blueprint for peace and prosperity for people and the planet, now and into the future. It consists of strategies to improve health and education, reduce inequality, and spur economic growth while also conserving natures by 2030.

This year, however, at the first one-third of its timeline, the SDG Reports shows that the outbreak of COVID-19 did hinder the achievement, or at least decelerate the progress of achieving the 17 goals. In fact, according to the report, “some number of people suffering from food insecurity was on the rise and dramatic levels of inequality persisted in all regions. Change was still not happening at the speed or scale required”, accordingly.

Therefore, in this event of pandemic, the quantity and quality of research, innovation, and more importantly multi-disciplinary collaboration are indispensable. Furthermore, there needs to be clear ends of those works. That is how those research are applicable and benefits directly to the society. That is how those research is incorporated as the drivers of policy making, and used practically in the society. Hence, the stakeholders especially the triple helix of higher education institution, government, and industry must be re-comprehended and supported to reach the common goal of the SGD.

International Conference on Sustainable Innovation (ICoSI) has been essentially attempting to strengthen this regard since its first establishment. One of the goals of ICoSI is to provide primarily a platform where scholars, practitioners, and government could grasp the development and trends of research. Hopefully, meeting these actors altogether would result in stronger collaboration, sophisticated and advantageous research, and brighter ideas for further research. Based on these reasoning, this year, the 4th ICoSI 2020 UMY is themed ‘Cutting-edge Innovations for Sustainable Development Goals’.

Improving from last year conference which brought nine focal conference, this year ICoSI 2020 UMY brings 14 disciplines, from social sciences, natural sciences, and humanities. ICoSI 2020 received as much as 1005 papers. The paper works submitted in ICoSI 2020 UMY will be published in Atlantis Proceedings, IOP Proceedings, National/International Journals, and ICoSI ISBN-indexed Proceedings.

Nevertheless, ICoSI believes that publication is only the beginning of research dissemination. The publications will enhance the chance of the research known by wider audience, and then used, applied, and incorporated at either system, institutional, or personal level of human lives.





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TRACK ECONOMICS, LAW, EDUCATION, SOCIAL, AND HUMANITIES



The Relationship between Performance Based Budgeting Implementation, Budget Absorption, Accountability and Local Government Performance

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ABSTRACT

This study aims to examine the relationship between performance based budgeting implementation, budget absorption, accountability, and local government performance. The research was carried out at district level local governments in the Yogyakarta Special Region which won the performance predicate "A" namely Sleman, Bantul and Kulon Progo. Research respondents were SKPD officials who were directly involved in planning and budget formulation practices, as well as SKPD performance accountability reporting. Collecting data using survey techniques with a questionnaire. Data analysis using SEM-PLS with smartPLS 3.2.2 software. The results showed that the implementation of PBB had a positive effect on budget absorption, accountability and performance of local governments. Furthermore, accountability has a positive relationship with local government performance.

Keywords: Performance Based Budgeting, Budget Absorption, Accountability, Local Government Performance

INTRODUCTION

Performance based budgeting are one of the products of governance reform in Indonesian government organizations that are expected to improve the government's financial performance. Broadly speaking, PBB are part of the agenda for change in the era of New Public Management (NPM) around the world [1]. The PBB system recommended by the Hoover-Commission in 1949 as a solution to improving the budgeting system which is the key to public sector financial reform [2]. The traditional budget system that has been in use has only focused on inputs and processes, so it is considered irrelevant to the government's demands for transparency and accountability. In contrast to traditional budget systems, PBB are oriented towards organizational output, performance goals and targets. The main feature of PBB is the linkage / relationship between funding (input) and expected results (outcomes). Thus the efficiency and effectiveness of an activity can be measured [3]. In Indonesia, performance based budgeting is carried out based on the mandate of Government Regulation Number 105 of 2000 concerning Regional Financial Management and Accountability and Law Number 17 of 2003 concerning State Finance which regulates the management of state finances [4]. The implementation of performance based budgeting is the government's effort to improve the public sector budgeting process [5]. The implementation of performance based budgeting aims to create efficiency, effectiveness and accountability in the budgeting process in accordance with the outputs and

outcomes that are the target of program performance priorities. Thus all budgets issued can be accounted for in a transparent manner to the wider community [6].

The implementation of PBB in local governments in Indonesia has not been implemented effectively. This is recognized by the Ministry of Finance of the Republic of Indonesia (2009) which states that the implementation of performance based budgeting is currently not focused on results [7] and has only been partially implemented [4]. The factor that is suspected to be the cause is the strong influence of line items and the incremental approach in the budgeting system. In addition, this is also due to the fact that there are still many regulations regarding regional financial management that are inconsistent with the performance measurement system to guard the budget reform process [4]. The measurement of performance achievement is only based on the percentage of budget absorption and without paying attention to the results of programs / activities [8]. Thus, the resulting performance is only quantitative in nature and has not shown actual performance achievement [9]. Therefore, it is not surprising that the resulting performance is still considered false, biased and tends to be dubious [10]. These problems are of course important to be considered more seriously, so that the purpose of implementing the concept of performance based budgeting can be achieved, namely to realize efficient, economic, effective, transparent and responsible financial management by taking into account the notion of justice and fairness as mandated by Law 17/2003 [11].

Research related to performance based budgeting in government institutions has actually been conducted by several researchers before. However, this previous research still focuses on analyzing the implementation of PBB [12, 13, 14] on the relationship between performance based budgeting and the performance of local government officials [15] and financial performance from an eye point of view. value for money [6] implementation of performance based budgeting in achieving Minimum Service Standards (MSS) [16]. In addition, this previous research was mostly carried out within the scope of district / city governments which had a LAKIP "B" score.

This research is a development of [1], and collaborates with the research of [10]. As a novelty, this study uses accountability variables (internal and external) and local government performance, in addition to still using the budget absorption variable to test the implementation of performance based budgeting. In contrast to the research of [1], this study uses a sample of district governments with the predicate LAKIP value "A" in the Yogyakarta Special Region, namely Sleman, Bantul and Kulon Progo districts.

The results of this research are expected to contribute to theory development and technically be of benefit to decision makers and practitioners in local governments so that the implementation of performance based budgeting is more effective.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Performance Based Budgeting (PBB)

In general, PBB is defined as a budget that is prepared based on the output per unit [17, 18], defines PBB as a concept that connects information and budget. On the other hand, PBB is strictly defined as a budget that requires a link between budgeted expenditures and an increase in budgeted output [17]. Technically, PBB is implemented by linking allocated funds with measurable results [19]. PBB need government information classified according to program; the program must have a mission and objectives; and input, output, and outcome measures must be placed with that mission and to the level of appropriation [20]. The implementation of PBB by government agencies aims to increase the efficiency and authority of public spending by linking funds from the government and the results achieved, and conveying them to the public [21], [22]. The implementation of PBB is able to improve the quality of budget absorption [10], increase the accountability of public funds [23], [22], [1] and improve organizational performance [24]. Based on the perspective of goal-setting theory proposed by [25], to achieve performance, it requires clarity of targets and outputs that will be realized as performance indicators. Therefore, each organization must define and determine

the goals (goals) or targets to be achieved, which are then formulated in the budget preparation process. Thus the performance indicators can be measured

The Relationship between PBB Implementation and Budget Absorption, Accountability, and Performance Local Government

The PBB system is a solution to improving the budgeting system which is the key to public sector financial reform [2]. The main characteristic of PBB is the linkage / relationship between funding (input) and expected results (outcomes). Thus the efficiency and effectiveness of an activity can be measured [3]. The main emphasis in a PBB system is the output or work performance of the activities to be carried out which are expected to lead to the 3E budget (effective, efficient, and economical). This is because the budget in the government sector is accountable for the use of public funds and work programs or activities carried out using public funds [6].

Research conducted by [26] reveals that the implementation of PBB has a positive effect on the quality of the absorption of the Banda Aceh City Revenue and Expenditure Budget (CREB). They found that when PBB practices are implemented by local governments by actually using Budget Implementation Documents and Cash Budgets as control tools in institutional operations, budget absorption will be carried out according to the targets set. This finding is consistent with the findings of [27], which state that budget realization at the Surabaya City Revenue Service has become more efficient and effective thanks to the implementation of a PBB system. Similar results were also found by [28] who compared the value of the Medan City Government's financial performance before and after the implementation of PBB. It was found that the realization of the expenditure budget after the implementation of PBB in the city of Medan can be said to be efficient and expenditure growth shows a positive trend and is balanced with relatively good revenue growth. Furthermore, other research [7]. [1] related to the relationship of PBB implementation to budget absorption also found the same thing, namely that PBB have an effect on budget absorption. Based on the various explanations for the arguments above, the research hypothesis is proposed as follows:

H1: The implementation of PBB has a positive relationship with budget absorption

The implementation of PBB is not only a mandate of Law No. 17/2013, but also regulated in Permendagri No. 59/2007 concerning guidelines for regional financial management. As explained in the regulation, the objective of implementing a The is to increase the efficiency of resource allocation and the effectiveness of its use in accordance with the targets / priorities set by the local government. PBB are the answer to be used as a measure of government performance accountability. The

implementation of PBB is said to be successful if budget realization is achieved according to predetermined priority targets and can be accounted for by the community [23]. This is because the budget in the government sector is accountable for the use of public funds and work programs or activities carried out using public funds [6].

Accountability is a form of accountability for the performance of the government in the context of public services. If accountability is not implemented by the government, it can lead to abuse of authority. Government accountability in the form of a performance accountability report is in line with the existence of a PBB policy. Accountability is part of the principles for implementing PBB as stated in [29]. Public accountability is influenced by the implementation of PBB.

Researchers are of the view that by implementing PBB it will support the realization of a region's accountability. A government that is able to make cost savings, improve the performance of the programs implemented, is able to improve coordination, improve decision making, and can change the level of budget allocations in its regions can support local government accountability. Previous research [23], [22]. [1] found that PBB were positively related to local government accountability.

H2: The Implementation of PBB has a positive effect on accountability

Based on Undang-undang No.17 tahun 2003 the budget is prepared based on the work performance approach to be achieved. Basically, performance is a budget formulation and management process that is oriented towards the achievement of results, targets or generally referred to as performance. The performance must reflect the efficiency and effectiveness of the process. based on Permendagri No. 13 tahun 2006 the implementation of PBB can be applied in the preparation of the CREB, both in the accounting system and in regional financial management [30]. In preparing a budget based on performance, organizations or organizational units are not only required to prepare a budget based on functions, programs, activities, and types of expenditures but also set based on program priority targets to be achieved. This performance, among others, is in the form of outputs from the activities to be implemented and the outcomes of the programs that have been determined. If the performance targets to be achieved have been set, then the required funding is calculated to produce the targeted outputs or results according to the performance plan. An effective and efficient PBB will identify the linkages between value for money and results, and can explain how these linkages can occur which is the key to effective program management. If there is a difference between the plan and the realization, it can be done evaluating the sources of

input and how they are related to the outputs and outcomes to determine the effectiveness and efficiency of program implementation [6].

Previous research has found that the implementation of PBB is positively related to the performance of local government officials [15], affects the financial performance of the Road Management Agency [30] has an effect on Regional Apparatus Organization (RAO) performance [24]. However, other research [31] found that the performance of the West Tanjung Jabung Regency government tends to decline after the implementation of PBB. Based on the explanation above, the authors formulate the following hypothesis:

H3: Implementation of PBB has a positive effect on local government performance

The Relationship Between Accountability with Performance Local Government

Reference [32] states that accountability is an obligation to convey explanation and accountability for results to those who give this responsibility. Reference [33] explains that accountability is used as a decision-making tool in achieving organizational goals. If the accountability of government agencies for accountability reports is good, trustworthy, and can be accounted for, it can be said that the performance of government agencies is good, but if the agency's performance reports are bad in the sense that they fail, then the government's performance can be said to have failed [34].

In the context of the performance of government organizations, the State Administration Agency (LAN) explains that accountability is an obligation to provide accountability and explain the performance (results) of actions or activities carried out by an organization to parties who have rights or authorities. to hold accountability. Government accountability in the form of a performance accountability report is in line with the existence of a PBB policy. Accountability is part of the principle of PBB. Good accountability is an accountability that can show an increase in the performance of government agencies and a positive change in the behavior of employees of [35].

Several previous studies have found that accountability plays a very important role in government budget performance [36], [37]. further explained that the level of accountability increases, so that the quality of budget management performance will also increase. The results of good budget management performance require accountability in an efficient, effective and economical manner. However, other research [10] found that accountability has no effect on the performance of government organizations. The accountability felt by public sector organizations so far has not been able to encourage the performance of government organizations to be more efficient and effective. Based on the

description above, the researcher tries to formulate the following hypothesis:

H4: Accountability is positively related to performance

Based on the relationship between the variables in this study, the research model was formulated as shown in Fig.1.

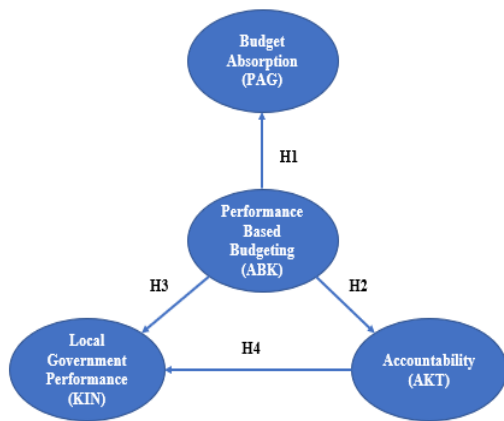


Figure 1. Research Model

RESEARCH METHODS

Population and Sample

This research was conducted in Kulon Progo, Sleman, and Bantul District Governments with the consideration that these districts had obtained a LAKIP "A" score and the LKPD had a WTP status. The study population was the Regional Apparatus Organization (RAO) in Kulon Progo Regency, Sleman and Bantul Regency in the form of Bodies and Services. The sample selection method was carried out by using purpose sampling with the minimum criteria for echelon IV (four) officials who were involved in the practice of planning and budget realization, as well as reporting the RAO performance accountability. Each RAO is represented by 1-3 respondents who are officials according to the above criteria.

Types and Data Collection Techniques

This study uses primary data. Data collection techniques using survey techniques through questionnaires. The questionnaire was sent directly to the RAO (Dinas and Badan) within the Kulon Progo, Sleman and Bantul District Governments, to be forwarded to officials who met the criteria as respondents.

Data Analysis

To test the quality of research instruments and test hypotheses, this study uses a Structural Equation Model (SEM) approach with Partial Least Square (PLS) analysis. [38] state that PLS is an analysis of variant-based Structural Equation Model (SEM) equations that can be used simultaneously to test measurement models

and structural models. In addition, PLS requires minimal demands on the measurement scale, sample size, variable distribution, and residual distribution [38]. The data analysis process used smartPLS software version 3.2.2.

Data analysis to test the quality of the instrument was carried out by evaluating the measurement model (outer model test). Tests carried out include construct validity tests (convergent and discriminant), and reliability tests. According to [38] Convergent validity test parameters are based on the value of outer loading/factor loading > 0.7 and the average value of extracted variant (AVE) > 0.5. Meanwhile, for discriminant validity, based on the Fornell Larcker criterion and Cross Loading values, where the AVE root value of a construct must be higher than the correlation between latent variables. Reliability test parameters are based on Cronbach's alpha value and composite reliability, each of which must be > 0.7.

Data analysis to test the hypothesis was carried out by evaluating the structural model (inner model test). According to [38] the research hypothesis is said to be supported if the original sample value notation or path coefficient is in the same direction as the proposed hypothesis and the T-statistic value (at 95% confidence level) must be > 1.64 (one -tailed) and the probability value (p-value) < 0.05 or 5%.

Operational Definition and Variable Measurement

This study induces from [39], [40] and [10] which are presented in table 1. All measurement instruments use a Likert scale 1-5.

RESULT AND DISCUSSION

Respondent Profile

Details of the response rate and usable rate, as well as the profile data of the respondents based on questionnaire distribution can be seen in Table 1 and Table 2.

Non Respon Bias

Testing of non-response bias between groups of different questionnaire collection stages (stage 1: 79 questionnaires, and stage 2: 20 questionnaires) used the Mann-Whitney Test [41].

Table 1. Operational Definition and Variable Measurement

Symbol	Variabel Name	Variable Definitions	Measurement Instruments
PBB	Implementation of Performance Based Budgeting	The effectiveness of the implementation of PBB in saving costs, improving program	Willoghby dan Melkers (2001)

		performance, coordination, decision making, budget allocation, and accountability	
AKT	Accountability	Internal accountability and external accountability	Ahyarudin, & Akbar (2017).
KIN	Local Government Performance	Performance achieved by local government agencies after implementing PBB	Ahyarudin, & Akbar (2017).
PAG	Budget Absorption	Conformity between the budgeting process and the priority scale, targets and laws and regulations.	Juliani dan Sholihin (2014)

Table 2. Profile of Respondents

Information		Total (n=99)	Percentage (%)
Gender	Laki-laki	49	49,495
	Perempuan	50	50,505
Education	S1	47	47,475
	S2	52	52,525
Filed of education	Akuntansi	31	31,313
	Lainnya	68	68,687
Position Level	Eselon IV	51	51,515
	Eselon III	35	35,354
	Eselon II	13	13,131
Length of work	≥ 2 tahun	4	4,040
	3 - 5 tahun	4	4,040
	6 - 10 tahun	4	4,040
	≥ 11 tahun	87	87,879
Long served in the last position	≥ 2 tahun	41	41,414
	3 - 5 tahun	38	38,384
	6 - 10 tahun	15	15,152
	≥ 11 tahun	5	5,051

Table 3. Operational Definition and Variable Measurement

Informa tion	Se n d	B ac k	Respon Rate (%)	Pro cess ed	Usable Respon Rate (%)
Kab. Kulon Progo	48	43	29,861	33	22,917
Kab. Sleman	50	40	27,778	33	22,917
Kab. Bantul	46	36	25,000	33	22,917
Jumlah	144	119	82,639	99	68,750

Testing of non-response bias between groups of different distribution areas (Kulon Progo, Sleman, and Bantul districts respectively 33 questionnaires) using the Kruskal-Wallis Test [42]. The results of the Mann-Whitney Test show that the Asymp.Sig (2-tailed) value of each variable is > 0.05, namely the Implementation of PBB (PBB) of 0.593, Budget Absorption (PAG) of 0.800, Accountability (AKT) of 0.415 and Government Performance Area (KIN) of 0.108. The results of the Kruskal-Wallis Test show that the value of Asymp.Sig (2-tailed) for each variable is > 0.05, namely PBB is 0.474, PAG is 0.03, AKT is 0.410, and KIN is 0.398. Based on the test results above, it can be concluded that there is no difference in responses between different groups.

Evaluation of the Measurement Model (Outer Model Test)

1. Construct Validity Test

The construct validity test is used to determine the extent to which the indicator's ability to measure what should be measured. The higher the correlation between the indicator and its construction, the better the indicator's ability to measure its construct.

Based on the output iteration of the PLS (first) algorithm, some indicators must be removed from the construct. Indicators are removed from the construct because the factor (outer) loading value is <0.5, namely AKT1 (0.430), AKT2 (0.417), AKT4 (0.417), PAG2 (-0.707), PAG4 (-0.806), PAG8 (-0.658), and PAG9 (-0.756). Meanwhile, the AKT3 indicator (0.579) was removed from its construct because on the cross loading score, the AVE root value of the indicator (to its construct) <from the correlation between its latent variables (this indicator with other constructs). After the above indicators are removed from the construct and the PLS algorithm is repeated iteration, then construct validity can be achieved. Fig.2 shows the measurement model created using Smart PLS 3.2.2 after some invalid indicators were removed.

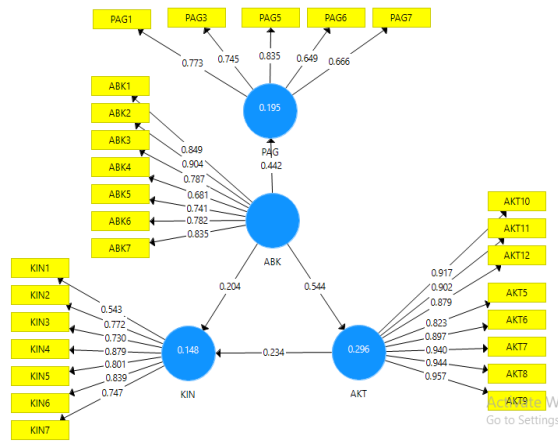


Figure 2. Measurement model

Convergent validity is declared fulfilled, indicated by the value of the factor (outer) loading of the remaining indicators, each of which has a value of > 0.5 and with the AVE value of the indicator > 0.5. In this study, 4 (four) indicators with a factor (outer) loading value between 0.5 - 0.7 were not removed because the AVE value of the indicator was > 0.5, thus the probability of the indicators entering each construct was related. Larger than those that enter other constructs [38]. Discriminant validity is also concluded as fulfilled, seen from the Fornell Larcker criterion column (table 4), cross loading or Latent Variable Correlation, which indicates that the AVE root value of the indicator (to its construct) is greater than the correlation between its latent variables (this indicator with other constructs).

2. Reliability Test

Reliability test is used to measure the accuracy, consistency and accuracy of a measuring instrument in making measurements. A construct is said to be reliable if the Cronbach's alpha value is > 0.6 and the composite reliability value is > 0.7. Based on the data from the iteration of the PLS algorithm, it is known that the Cronbach's alpha value for each construct shows a value of > 0.6, namely: PBB (0.905), AKT (0.969), KIN (0.883), and PAG (0.793). The composite reliability value of each construct also showed a value of > 0.7, namely: PBB (0.925), AKT (0.974), KIN (0.907), and PAG (0.855). Thus it can be concluded that the construct reliability is met.

Evaluation of the Structural Model (Inner Model)

The evaluation of the structural model (inner model) is used to measure the level of variance of changes in the independent variable (exogenous construct) against the independent variable (endogenous construct). Structural model testing is done by looking at the R square (R²) value of the PLS algorithm iteration results. The higher the R square (R²) value, the better the research model proposed (Hartono and Abdillah, 2014; 62). Based on the results of the PLS algorithm iteration, it is known that the R square (R²) value of the AKT construct: 0.296 or

29.6%, KIN: 0.148 or 14.8%, and PAG: 0.195 or 19.5%. From the value of R square (R²), it can be concluded that the constructs of Accountability and Budget Absorption can only be explained by the construction of PBB Implementation, respectively 29.6% and 19.5%. Meanwhile, the construct of local government performance can only be explained by 14.8% by the construct of PBB Implementation and Accountability.

Table 4. Construct Validity and Reliability t

Construct Validity					
Factor (Outer) Loading	PB	AKT	KIN	PAG	
	0,849	0,823	0,543	0,773	
0,904	0,897	0,772	0,745		
0,787	0,940	0,730	0,835		
0,681	0,944	0,879	0,649		
0,741	0,957	0,801	0,666		
0,835	0,917	0,839			
	0,902	0,747			
	0,879				
Average Variance Extracted (AVE)	0,640	0,825	0,586	0,543	
Fornell Larcker Criterion	PB	AKT	KIN	PAG	
	0,800				
	0,544	0,908			
	0,331	0,344	0,765		
	0,442	0,663	0,258	0,737	
	1,000				
Latent Variable Correlation	PB	AKT	KIN	PAG	
	1,000	0,544	0,331	0,442	

		AK T	0,54 4	1,000	0,344	0,663
		KI N	0,33 1	0,344	1,000	0,258
		PA G	0,44 2	0,663	0,258	1,000
Reliabilitas						
			PB B	AK T	KI N	PA G
	Cronbac h's alpha		0,90 5	0,9 69	0,8 83	0,7 93
	Composi te Reliabilit y		0,92 5	0,9 74	0,9 07	0,8 55

Hypothesis Test

Hypothesis testing in this study was carried out by looking at the output data from the PLS bootstrapping process. The hypothesis is supported if the original sample value is the same as the prediction properties in the proposed hypothesis and the t-statistic is > 1.64 (one-tailed). Based on the output data from the bootstrapping process, it can be concluded that H1, H2, H3, and H4 are supported, as presented in the summary of the hypothesis testing results (table 5).

Table 5. Summary of Hypothesis Testing Results

Relationship	Coefficient	t-statistic	p-value	Result
PBB ->PAG	0,442	5,055	0,000	supported
PBB ->AKT	0,544	6,554	0,000	supported
PBB ->KIN	0,204	1,659	0,049	supported
AKT ->KIN	0,234	1,850	0,032	supported

Discussion

This study proposes 4 hypotheses, namely H1, H2, H3, and H4. Based on the results of hypothesis testing as presented in table 5, it is known that all the proposed hypotheses are supported. The results of the hypothesis 1 test show that the implementation of PBB has a positive relationship with budget absorption. This finding is in line with the findings of previous research conducted by [1], [22], [26], [27], and [28]. The findings of this study indicate that by implementing a budget-based system performance in the local government, the quality of local government budget absorption is increasing. Thus the better the implementation of PBB, the better the quality of the level of budget absorption. The quality of budget absorption is measured by the quality of planning and the quality of budget realization. Budget planning which includes; setting targets that are measured, determining the scale of program priorities and budget allocations,

and the implementation of periodic evaluation of budget achievements have an impact on budget absorption that is more targeted, efficient and effective and more structured. Thus, budget absorption can run according to time targets and performance targets (output and outcome) expected.

Hypothesis 2 test results show that the implementation of PBB has a positive relationship with local government accountability. These findings indicate that the better the implementation of PBB from planning to reporting, the better the accountability of local governments. The PBB process emphasizes the achievement of outputs and outcomes based on the efficiency, economy and effectiveness of the use of budget allocations. Linear indicator with the LAKIP achievement obtained by Kulon Progo, Bantul and Sleman districts which received A predicate for the last few years. This achievement shows that the district governments actually implement PBB in accordance with the established regulations. With the implementation of PBB, the budgeting process is controlled because the budgeting process is based on targets, program priorities and expected results. The program formulation process is carried out on a bottom-up basis where the program is proposed through the musrembang by capturing the aspirations of elements of government and society. Thus creating control and supervision of the community. So that any funds issued can be accounted for the results to the public. These results are consistent with the findings of previous studies [23], [22], and [1], which found that PBB have a positive effect on accountability.

Hypothesis 3 test results indicate that the implementation of PBB has a positive relationship with local government performance. This finding indicates that the better the implementation of PBB is carried out, the better the performance of local governments. This condition also illustrates that the district governments of Kulon Progo, Bantul, and Sleman have been able to implement the budget in accordance with the mandate of Law No. as a control over the performance of government programs. In terms of performance, the implementation of PBB has been successfully carried out measured by the linkage between the value of money spent and the results achieved. In other words, the results achieved must be in accordance with the targets and budget allocations that have been determined. These findings are in line with the findings of previous research which found that the implementation of PBB has a positive relationship with the performance of local government officials [15], has an effect on the financial performance of the Road Management Agency (BPJ) [30] has an effect on OPD performance [24].

Hypothesis 4 test results indicate that accountability is positively related to local government performance. These findings indicate that the better the accountability of local governments, the better the performance of local governments,

governments. Accountability and performance are the objectives for the implementation of reforms in the field of financial management. Accountability is an obligation to deliver accountability and explain the performance that has been carried out to the party giving responsibility. Good accountability shows an increase in performance or a change for the better. Good performance shows the ability to account for activities or programs in accordance with predetermined targets and budget allocations. Thus accountability is closely related to performance.

CONCLUSION

Based on the results of data analysis, it can be concluded that 1) Implementation of PBBis positively related to budget absorption. 2) Implementation of PBB has a positive relationship with accountability. 3) implementation of PBB is positively related to performance. And finally 4) Accountability has a positive relationship with performance.

The results of this study provide an important note to local governments, especially in Yogyakarta Province regarding the relationship and impact caused by the PBB implementation process. The results of this study complement previous research on the application of PBB.

The minimal number of respondents from the research sample which was only conducted in three districts is a limitation in this study which may affect the research results. Further research is suggested to use a wider or different sample coverage to test the external validity of the research and add other variables that are affected by PBB implementation. In addition, it is highly recommended that further research to use mixed methods because mixed methods have the potential and benefits to overcome the limitations of quantitative and qualitative approaches.

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