

**CHAPTER IV**  
**RESEARCH FINDINGS AND ANALYSIS**

**A. General Description of Research Object**

The object of this study is Organizational of local government (OPD) at Bantul Regency. While the subjects in this studies are head of department/OPD, head of finance, and financial staff at some OPD in Bantul Regency. The data in this study were collected by sending questionnaires to the respondents to fill out. Whereas for the re-collection of questionnaires carried out in agreement with the respondent in advance or by waiting for the questionnaire to be given back at the same day.

**Table 4.1**  
**Characteristics of Respondents Based on Questionnaire Filling**

<b>Information</b>	<b>Total</b>	<b>Percentage</b>
Questionnaires distributed	80	100%
Return questionnaire	80	100%
Questionnaires that are not filled in completely	2	2.5%
Questionnaires are processed until the end	78	97.5%

*primary data processed, 2019*

Based on the survey results in January 2019, the number of questionnaires distributed was 80 questionnaires. In which, 80 questionnaires were returned. From the 80 questionnaires, 78 questionnaires could be processed until the end while the other 2 questionnaires could not be used because they were not filled in completely. Therefore end, there are only 78 questionnaires used for data processing and would pass the process of validity, reliability, multiple linear regression, and other test.

**Table 4.2**  
**Characteristics of Respondents Based on Office**

<b>Name of Village-Owned Enterprise</b>	<b>Total Respondents</b>	<b>Percentage</b>
Bappeda	3	3,85%
BKAD	3	3,85%
BKD	3	3,85%
Inspektorat	3	3,85%
BPBD	3	3,85%
Satpol PP	3	3,85%
Dn. Komunikasi & Informatika	3	3,85%
Dn. Pemuda & Olahraga	3	3,85%
Dn. Kesehatan	3	3,85%
Dn. Sosial	3	3,85%
Dn. Lingkungan Hidup	3	3,85%
Dn. Pertanian	3	3,85%
Dn. Pengendalian Penduduk	3	3,85%
Disdukcapil	3	3,85%
Dn. Perdagangan	5	6.41%
Dn. Koperasi UKM	3	3,85%
Dn. Kebudayaan	3	3,85%
Dn. Pariwisata	3	3,85%
Dn. Perhubungan	3	3,85%
Dn. Penanaman modal	3	3,85%
Dn. Tenaga kerja	3	3,85%
Dn. PUPR	3	3,85%
Dn. Pertanahan	4	5.13%
Dn. Perpustakaan	3	3,85%
Kesbangpol	3	3,85%
<b>Total OPD</b>	<b>78</b>	<b>100%</b>

*primary data processed, 2019*

Respondents of this study came from 25 Organizational of local government (OPD) in Bantul Regency, Yogyakarta Special Region. There are 2 OPD that contributes 5.13% and 6.41% of total respondent, meanwhile the rest of OPD contributes 3,85% of total respondent.

## B. Analysis of Respondents Characteristic

Characteristics of respondents observed in this study include gender, age, stratum, and length of work period. The results of frequency distribution about the characteristics of respondents that have been studied are presented as follows:

### 1. Gender Characteristic

The following is a table of the number of comparison of respondents based on the gender of the respondents.

**Table 4.3**  
**Characteristics of Respondents by Gender**

<b>Gender</b>	<b>Frequency</b>	<b>Percentage</b>
Male	32	41%
Female	46	59%
<b>Total</b>	78	100%

*primary data processed, 2019*

Based on the Table 4.3 it can be seen that out of a total of 78 respondents, there are 32 respondents who are male is 41%, while for respondents who were female is 59%. However, this does not affect research because the data are not taken into consideration in the processing of the research results.

## 2. Age Characteristic

The following is a table which compare the respondent based on their age.

**Table 4.4**  
**Characteristics of Respondents by Age**

Age	Frequency	Percentage
21-35 years	26	33.3%
36-50 years	38	48.7%
>50 years	14	18%
<b>Total</b>	<b>78</b>	<b>100%</b>

*primary data processed, 2019*

Based on Table 4.4 it can be seen that out of a total of 79 respondents, there are 26 respondents aged 21-35 years is 33.3%. While for respondents aged 36-50 is 48.7%. Finally, respondents who are over 50 years is 18%. But this does not affect the research because the data are not taken into consideration in the research.

## 3. Education Characteristic

The following table which compare the respondents by the education.

**Tabel 4.5**  
**Characteristics of Respondents by Education Strata**

Education	Frequency	Percentage
Diploma	23	29.5%
S1	47	60.2%
S2	5	6.5%
S3	-	-
Other	3	3.8%
<b>Total</b>	<b>78</b>	<b>100%</b>

*primary data processed, 2019*

Based on Table 4.5 it can be seen that out of a total of 78 respondents, 23 of them were Diploma education strata presented as much as 29.5%, while respondents with S1 education were 47 people with a percentage of 60.2%, the respondent with S2 education as many as 5 people or 6.5% in percentage, and no one respondent with S3 education. But this does not affect the research because the data is not taken into account in the processing of research data.

#### 4. Educational Background Characteristic

The following table which compare the respondents by the education.

**Tabel 4.6**  
**Characteristics of Respondents by Educational Background**

<b>Education</b>	<b>Frequency</b>	<b>Percentage</b>
Accounting	32	41%
Management	11	14.1%
Economics	24	30.8%
Other	11	14.1%
<b>Total</b>	78	100%

*primary data processed, 2019*

Based on Table 4.6 it can be seen that out of a total of 78 respondents, 32 of them were accounting bachelor presented as much as 41%, management bachelor were 11 people with a percentage of 14.1%, economics bachelor as many as 24 people or 30.8% in percentage, and the respondent with other educational background were 11 People or 14.1% in percentage. But this does not affect the research because the data is not taken into account in the processing of research data.

## 5. Work Period Characteristic

The following is a table which compare the respondents based on work period.

**Table 4.7**  
**Characteristics of Respondents by Work Period**

<b>Work Period</b>	<b>Frequency</b>	<b>Percentage</b>
<1 year	-	-
1-5 years	26	33.3%
6-10 years	38	48.7%
>10 years	14	18%
<b>Total</b>	78	100%

*primary data processed, 2019*

Based on the data above it can be seen that out of a total of 78 respondents, there are none respondents who have working period of less than 1 year, while for respondents who have working period of between 1-5 years as many as 26 people, if presented as much as 33.3%. For respondents who have a working period of 6-10 years as many as 38 people with a percentage of 48.7% and lastly there is only 14 respondent who has a service period of over 10 years with a percentage of 18%.

## C. Descriptive Statistics Test

Descriptive statistical test in this study presents a number of data from each research variable, namely government apparatus competencies (GAC), accounting control (AC), legislation compliance (LC), utilization of information technology (UIT), and performance accountability of local government institution (PALGI). The data include information about the minimum value,

maximum value, mean, and standard deviation of each of the research variable.

The results of the descriptive statistics are presented in table 4.7 below:

**Table 4.8**  
**Result of Statistic Descriptive Test**

	<b>N</b>	<b>Minimum</b>	<b>Maximum</b>	<b>Mean</b>	<b>Std.Deviation</b>
Government Apparatus Competencies	78	38	53	44.10	3.169
Accounting Control	78	18	30	24.28	2.390
Legislation Compliance	78	16	24	20.31	1.882
Utilization of Information Technology	78	16	25	21.97	2.138
Performance Accountability of Local Government Institution	78	31	45	37.90	3.325

*Source: SPSS output from primary data processed, 2019*

Based on Table 4.8, it can be seen that are 78 samples used in this research.

Descriptive statistical test results are used to describe or explain the number of answers given by respondents in each research variable. The explanation is as follows:

1. The Government Apparatus Competencies variable has a minimum value of 38, a maximum value of 53, and mean value of 44.10 with a value for the standard deviation of 3.169. While the average value of respondents'

answers is on a scale of 4 in a Likert scale. The median for this variable data is 45.5, which means that the average value is 44.06 smaller than the median.

2. The Accounting Control variable has a minimum value of 18, a maximum value of 30, and mean value of 24.28 with a value for the standard deviation of 2.390. While the average value of respondents' answers is on a scale of 4 in a Likert scale. The median for this variable data is 26, which means that the average value is 24.28 smaller than the median.
3. The Legislation Compliance variable has a minimum value of 16, a maximum value of 24, and mean value of 20.31 with a value for the standard deviation of 1.882. While the average value of respondents' answers is on a scale of 4 in a Likert scale. The median for this variable data is 21, which means that the average value is 20.31 smaller than the median.
4. The Utilization of Information Technology variable has a minimum value of 16, a maximum value of 25, and a mean of 21.97 with a value for the standard deviation of 2.138. While the average value of respondents' answers is on a scale of 4 in a Likert scale. The median for this variable data is 22.5, which means that the average value is 21.97 smaller than the median.
5. The Performance Accountability of Local Government Institution variable has a minimum value of 31, a maximum value of 45, and a mean of 37.90 with a value for the standard deviation of 3.325. While the average value of respondents' answers is on a scale of 4 in a Likert scale. The median for this variable data is 40, which means that the average value is 37.90 smaller than the median.



## D. Instrument and Data Quality Test

### 1. Validity Test

According to research by Ghozali (2009) stated that, an instrument is declared valid if the error probability level ( $\text{sig} \leq 0.05$ ) and the calculated  $r$  value obtained  $> r$  table value. On the other hand, an instrument is declared invalid if the error probability level ( $\text{sig} \geq 0.05$ ) and the calculated  $r$  value obtained  $< r$  table value.

**Table 4.9**  
**Validity Test Result of Government Apparatus Competencies Variables**

Question Item	Pearson Correlation ( $r$ calculated)	$r$ table	Explanation
GAC1	0.578	0.2864	Valid
GAC2	0.629	0.2864	Valid
GAC3	0.593	0.2864	Valid
GAC4	0.677	0.2864	Valid
GAC5	0.668	0.2864	Valid
GAC6	0.670	0.2864	Valid
GAC7	0.589	0.2864	Valid
GAC8	0.538	0.2864	Valid
GAC9	0.524	0.2864	Valid
GAC10	0.523	0.2864	Valid
GAC11	0.675	0.2864	Valid

*Source: SPSS output from primary data processed, 2019*

Table 4.9 presents the results of the validity test for the independent variable government apparatus competencies with 11 items of questions which each question item has a Pearson Correlation value ( $r$  count) greater than  $r$  table (0.2864) so that the data obtained for government apparatus

competencies is declared valid. Validity test is then carried out on the independent variable perception about the seriousness of fraud. The results of the validity tests that have been carried out on these variables are presents in table 4.9 below:

**Table 4.10**  
**Validity Test Results of Accounting Control Variable**

Question Item	Pearson Correlation (r calculated)	r table	Explanation
AC1	0.706	0.2864	Valid
AC2	0.802	0.2864	Valid
AC3	0.823	0.2864	Valid
AC4	0.806	0.2864	Valid
AC5	0.779	0.2864	Valid
AC6	0.742	0.2864	Valid

*Source: SPSS output from primary data processed, 2019*

Table 4.10 shows the results of the validity test for the independent variable which is accounting control it contains 6 questions in which each question item has a Pearson Correlation value (r count) greater than r table (0.2864) so that the data obtained for the accounting control variable is declare is valid.

**Table 4.11**  
**Validity Test Results of Legislation Compliance Variables**

Question Item	Pearson Correlation (r calculated)	r table	Explanation
LC1	0.5707	0.2864	Valid
LC2	0.564	0.2864	Valid
LC3	0.835	0.2864	Valid
LC4	0.738	0.2864	Valid

Question Item	Pearson Correlation (r calculated)	r table	Explanation
LC5	0.809	0.2864	Valid

*Source: SPSS output from primary data processed, 2019*

Table 4.11 above presents the results of the validity test for independent variables legislation compliance. There are 5 questions in which each question item has a Pearson Correlation value (r count) greater than r table (0.2864) so that the data obtained for legislation compliance variables is declared as valid.

**Table 4.12**  
**Validity Test Results of Utilization of Information Technology Variables**

Question Item	Pearson Correlation (r calculated)	r table	Explanation
UIT1	0.851	0.2864	Valid
UIT2	0.862	0.2864	Valid
UIT3	0.787	0.2864	Valid
UIT4	0.834	0.2864	Valid
UIT5	0.806	0.2864	Valid

*Source: SPSS output from primary data processed, 2019*

Table 4.12 above shows the results of the validity test for the dependent variable for the intention to perform whistleblowing action with that consists of 5 questions, each question item has a Pearson Correlation value (r count) greater than r table (0.2864) so that the data obtained for the utilization of information technology variable is declared as valid.

**Table 4.13**  
**Validity Test Results of Performance Accountability of Local Government Institution Variables**

Question Item	Pearson Correlation (r calculated)	r table	Explanation
PALGI1	0.745	0.2864	Valid
PALGI2	0.713	0.2864	Valid
PALGI3	0.626	0.2864	Valid
PALGI4	0.799	0.2864	Valid
PALGI5	0.782	0.2864	Valid
PALGI6	0.823	0.2864	Valid
PALGI7	0.786	0.2864	Valid
PALGI8	0.699	0.2864	Valid
PALGI9	0.715	0.2864	Valid

*Source: SPSS output from primary data processed, 2019*

Table 4.13 above shows the results of the validity test for the dependent variable for the Performance Accountability of Government Institution that consists of 9 questions, each question item has a Pearson Correlation value (r count) greater than r table (0.2864) so that the data obtained for the performance accountability of local government institution variable is declared as valid.

## **2. Reliability Test**

Reliability test is intended to find out how far the measurement results remain consistent when measured twice or more against the same statement using the same measuring tool as well. Test reliability in this study using Cronbach Alpha ( $\alpha$ ), where an instrument can be said reliable, if have

cronbach alpha  $\geq 0.6$  (Ghozali, 2009). The reliability test results in this study are presented in table 4.12 as follows:

**Table 4.14**  
**Reliability Test Results**

Variable	Cronbach's Alpha	Standard of Reliability	Explanation
GAC	0.825	> 0.60	Reliable
AC	0.866	> 0.60	
LC	0.744	> 0.60	
UIT	0.885	> 0.60	
PALGI	0.897	> 0.60	

*Source: SPSS output from primary data processed, 2019*

Based on the results of Table 4.14 above, the value of Cronbach's Alpha for all research variables are greater than 0.60 so it can be concluded that all the variables contained in this study are reliable which means that the statement or question in the questionnaire is consistent when applied on the same subject.

## **E. Classic Assumption Test**

The classical assumption test carried out in this study includes normality test, multicollinearity test, and heteroscedasticity test the results of the tests are in the form of tables and also the explanation of the results of the table as follows:

### **1. Normality Test**

Normality test is useful to know whether the residual value distributed normally or not. Good regression model happen if the result is normal. The

normal P-P Plot standardized residual will provide the normality result in visual. Normal residual is when the dots location is around the diagonal line. The normality test carried out in this study is Shapiro-Wilk Test that is by looking at the significance value with standard 0.05. If the significance value  $> 0.05$  then the data is normally distributed, whereas if the significance value is  $< 0.05$ , the data is not normally distributed (Ghozali, 2009). The results of the normality test are shown in the following results:

**Table 4.15**  
**Normality Test Result**

Type of Test	N	Sig	Explanation
Shapiro-Wilk Test	78	0.053	Data is normally distributed

*Source: SPSS output from primary data processed, 2019*

According to the results of the normality test presented in table 4.15 above, it can be seen that the asymp value. Sig. (2 tailed) is 0.053 which is more than or  $>$  alpha ( $\alpha = 0.05$ ). It means that residual data and normal distribution and regression models are suitable for use in this study. So we know if the residual value is distributed normally. Because the data is distributed normally so we can do the next test.

## 2. Multicollinearity Test

Multicollinearity test has the aim to test whether the regression model found a correlation between independent variables. In a good regression model there should not be a correlation between independent variables. The presence of multicollinearity symptoms can be seen from the tolerance value or the Variance Inflation Factor (VIF) value. The results obtained from the multicollinearity test are presented in the following table:

**Table 4.16**  
**Multicollinearity Test Result**

Independent Variable	Collinearity Statistics		Conclusion
	Tolerance Value	VIF	
Government Apparatus Competencies	0.516	1.938	Non Multicollinearity
Accounting Control	0.609	1.642	Non Multicollinearity
Legislation Compliance	0.630	1.586	Non Multicollinearity
Utilization of Information Technology	0.755	1.325	Non Multicollinearity

*Source: SPSS output from primary data processed, 2019*

According to the results of the multicollinearity test presented in Table 4.16 it can be seen that government apparatus competencies variable has a VIF value of  $1.938 < 10$  and Tolerance of  $0.516 > 0.1$ , while the accounting control variable has a VIF value of  $1.642 < 10$  and Tolerance of  $0.609 > 0.1$ , the legislation compliance variables has a VIF value of  $1.586 < 10$  and Tolerance of  $0.630 > 0.1$ , and utilization of information technology variable has a VIF value  $1.325 < 10$  and tolerance of  $0.755 > 0.1$ . So based on this, it can be concluded that all independent variables have a VIF value  $< 10$  and a Tolerance value  $> 0.1$ , which means that the regression model in this study does not experience multicollinearity.

### 3. Heterocedasticity Test

Heterocedasticity test is conducted to test whether in the regression model there is a residual variance inequality an observation to other observations. The heteroscedasticity test results in this study are presented as follows:

**Table 4.17**  
**Heterocedasticity Test Result**

<b>Dependent Variable</b>	<b>Independent Variable</b>	<b>Sig Value</b>	<b>Explanation</b>
Performance Accountability of Local Government Institutions	Government apparatus competencies	0.846	Non Heterocedasticity
	Accounting control	0.713	Non Heterocedasticity
	Legislation compliance	0.975	Non Heterocedasticity
	Utilization of information technology	0.919	Non Heterocedasticity

*Source: SPSS output from primary data processed, 2019*

Based on the heterocedasticity test results shown in Table 4.17 above, it is known that government apparatus competencies variable has a significance value of  $0.846 > \alpha$  ( $\alpha = 0.05$ ), the accounting control variable has a significance value of  $0.713 > \alpha$  ( $\alpha = 0.05$ ), the legislation compliance variable has a significance value of  $0.975 > \alpha$  ( $\alpha = 0.05$ ), and the utilization of information technology variable has a significance value of  $0.919 > \alpha$  ( $\alpha = 0.05$ ). This shows that all independent variables have a significance value greater than alpha that is 0.05 so that the regression model in this study is declared free from heteroscedasticity problems.



## F. Hypothesis Testing

### 1. Multiple Linear Regression

Multiple linear regression tests are conducted to examine the influence of competency of government apparatus, accounting control, legislation compliance, and utilization of information technology towards the performance accountability of government institutions. The results of multiple linear regression tests are presented in the following table:

**Table 4.18**  
**Multiple Linear Regression Result**

Variable	Unstandardized Coefficient
	B
(Constant)	-2.373
GAC	0,336
AC	0,288
LC	0,495
UIT	0,382

*Source: SPSS output from primary data processed, 2019*

Based on the table of the results of multiple linear regression tests above, the regression equation is obtained as follows:

#### Equation 4.1

$$\text{PALGI} = -2.373 + 0.336 \text{ GAC} + 0.288 \text{ AC} + 0.495 \text{ LC} + 0.382 \text{ UIT}$$

The explanation of this equation above as follows:

- 1) The regression coefficient about the government apparatus competencies is 0.336 and its positive. This states that every increase in government apparatus competencies by 1 will cause an increase in intentions to carry out performance accountability of 0.336.

- 2) The regression coefficient about the accounting control is 0.288 and its positive. This states that every increase in accounting control by 1 will cause an increase in intentions to carry out performance accountability of 0.288.
- 3) The regression coefficient about the legislation compliance is 0.495 and its positive. This states that every increase in legislation compliance by 1 will cause an increase in intentions to carry out performance accountability of 0.495.
- 4) The regression coefficient about the utilization of information technology is 0.382 and its positive. This states that every increase in utilization of information technology by 1 will cause an increase in intentions to carry out performance accountability of 0.382.

## 2. Coefficient Determination Test ( $R^2$ )

Coefficient determination test with adjusted R square measurement used to test the ability of independent variable explain the dependent variable. The scale of this measurement is 0-1. More the value close to the 1, the ability of the independent variable to explain the dependent variable is higher.

**Table 4.19**  
**Coefficient Determination Test Result**

Model	Adjusted R Square
1	0.623

*Source: SPSS output from primary data processed, 2019*

Table 4.19 shows the Adjusted R<sup>2</sup> amounting to 0.623, its means that 62.3% of the performance accountability of government institutions variables can be explained by 4 independent variables, government apparatus competencies, accounting control, legislation compliance, and utilization of information technology. While the rest, amounting to 37.7% (100% - 62.3%) explained by other variables outside the research.

### 3. F-Test

F test is conducted to determine whether each independent variable simultaneously (simultaneously) affects the dependent variable. The criteria of this test are if the probability value is  $< 0.05$  then  $H_a$  is accepted and  $H_0$  is rejected. If the probability value is  $> 0.05$  then  $H_0$  is accepted and  $H_a$  is rejected.

**Table 4.20**  
**F test Result**

Model	F	Sig.
Regression	32.757	,000

*Source: Primary Data Processed, 2019*

The table above shows an F value of 32.757 with a sig value 0,000  $<$  alpha 0.05. So, it can be concluded that the independent variable which consists of the government apparatus competency, accounting control, legislation compliance, and utilization of information technology jointly influence the dependent variable, namely the performance accountability of government institutions.

#### 4. T-Test

T test used to test whether any influence each independent partially towards dependent variable. The determination of this test is when the sig. < alpha (0,05) means that hypothesis have the significant influence or accepted. Beside that the positive or negative direction can be seen by the value of B each independent variable.

**Table 4.21**  
**T Test Result**

Hypothesis	B	Sig.	Conclusion
H <sub>1</sub> (GAC)	0,336	0.002	Accepted
H <sub>2</sub> (AC)	0,288	0.024	Accepted
H <sub>3</sub> (LC)	0,495	0.002	Accepted
H <sub>4</sub> (UIT)	0,382	0.003	Accepted

*Source: Primary Data Processed, 2019*

The following are the explanation of the table above:

- 1) The effect of government apparatus competencies towards performance accountability of government institution.

Table 4.21 shows that the level of significance (Sig) for the government apparatus competencies variable is 0.002 and this variable has a regression coefficient (Beta) with a positive value of 0.336. Because this variable has a  $0.002 < \alpha 0.05$  sig which means that the independent variable government apparatus competencies affects the performance accountability of government institution and has a positive direction, so the first hypothesis (H<sub>1</sub>) is **accepted**.

- 2) The effect of accounting control towards performance accountability of government institution.

Table 4.21 shows that the level of significance (Sig) for the accounting control variable is 0.024 and this variable has a regression coefficient (Beta) with a positive value of 0.288. Because this variable has a  $0.024 < \alpha 0.05$  sig which means that the independent variable accounting control affects the performance accountability of government institution and has a positive direction, then the second hypothesis (H<sub>2</sub>) is **accepted**.

- 3) The effect of legislation compliance towards performance accountability of government institution.

Table 4.21 shows that the level of significance (Sig) for the legislation compliance variable is 0.002 and this variable has a regression coefficient (Beta) with a positive value of 0.495. Because this variable has a  $0.002 < \alpha 0.05$  sig which means that the independent variable legislation compliance affects the performance accountability of government institution and has a positive direction, then the third hypothesis (H<sub>3</sub>) is **accepted**.

- 4) The effect of utilization of information technology towards performance accountability of government institution.

Table 4.21 shows that the level of significance (Sig) for the utilization of information technology variable is 0.003 and this variable has a regression coefficient (Beta) with a positive value of 0.382. Because this variable has a  $0.003 < \alpha 0.05$  sig which means that the independent variable utilization of information technology

affects the performance accountability of government institution and has a positive direction, then the fourth hypothesis (H<sub>4</sub>) is **accepted**.

## **G. Discussion**

### **1. The effect of government apparatus competencies towards performance accountability of local government institutions**

Government apparatus competencies have positive significant effect towards performance accountability of local government institutions. It is proved by the significance level on the table 4.21 is 0,002 lower than  $\alpha$  0,05. This result not in line with the previous research conducted by Rofika and Ardiantoro (2014), and Faizal (2018). On the other hand, this research in line with previous research conducted by wahid et al. (2016), Aini et al. (2014), Wardhana et al. (2015), and Razi (2017).

Humans are an important element that makes an organization achieve success. Humans are the only resource that makes other resources work and has a direct impact on the organization. In doing something, humans have different competencies or even the same with one another. Government apparatus is the main buffer of agencies in realizing the vision, mission and objectives of the agency. These competencies include knowledge, skills and work attitudes. Government apparatus that has competence will produce performance accountability information that does not contain errors and is in accordance with the laws and regulations (Faizal, 2018).

From these data, it can be concluded that government apparatus competence partially has a positive significant effect on the performance accountability of local government institutions. In the theory introduced by wahid et al. (2016) defining competence as a fundamental characteristic possessed by a person that directly influences excellent performance. An accountability is the output of a performance, so from that understanding it can be stated that the competencies possessed by someone will also influence accountability both directly and indirectly. The higher the competency that is described with high experience and level of education will support the quality performance results.

## **2. The effect of accounting control towards performance accountability of local government institutions**

Accounting control have positive significant effect towards performance accountability of local government institutions. It is proved by the significance level on the Table 4.21 is 0,024 lower than  $\alpha$  0,05. This result not in line with the previous research conducted by Wahid et al. (2016). On the other hand, this research in line with previous research conducted by Faizal (2018), Cahyani and Utama (2015), Setyawan et al. (2017), and Razi (2017).

The use of an accounting control system will cause performance accountability of government agencies is increasing because accounting controls will encourage subunit managers in OPD in terms of better decision making and control of financial activities. Accounting controls are also

needed to develop plans, methods and procedures for government agencies in order to maintain the wealth and reliability of financial data. The use of accounting control systems in an agency allows the government to make decisions and control operations properly, estimate costs and choose the best alternative so that it can improve the performance of government agencies. The better the use of accounting controls in OPD, the better the decision making and encouraging increased performance accountability of government agencies.

### **3. The effect of legislation compliance towards performance accountability of local government institutions**

Legislation compliance have positive significant effect towards performance accountability of local government institutions. It is proved by the significance level on the table 4.21 is 0,002 lower than  $\alpha$  0,05. This result was in line with the previous research conducted by Rofika and Ardiantoro (2014), Wahid et al. (2016), and Faizal (2018).

The legal system adopted in public sector accounting is a civil law system where every program or activity of a government agency is based on legislation (Faizal, 2018). Therefore, government agencies must comply with applicable laws and regulations. Legislation compliance will encourage the smooth running of the program so that the desired goals or objectives can be achieved, so that good government agency performance accountability can be realized in Bantul Regency.



Legislation can be used as a guideline for government agencies in carrying out activities, programs, and policies to serve the community so that performance achievements will be better. In its implementation, accountability must be supported by legislation such as improving accountability reports, implementing a system of reward and punishment, etc. Government agencies that obey the laws and regulations will produce appropriate and appropriate accountability reports, so that they can fulfill obligations to the central government and fulfill public information. In addition, the more compliance a government institution towards legislation will increase the performance accountability of government agencies.

#### **4. The effect of utilization of information technology towards performance accountability of local government institutions**

utilization of information technology has positive significant effect towards performance accountability of local government institutions. It is proved by the significance level on the table 4.21 is 0,003 lower than  $\alpha$  0,05. This result not in line with the previous research conducted by Rofika and Ardiantoro (2014), and Aini et al. (2014). On the other hand, this research in line with previous research conducted by Nurillah (2014), and Razi (2017).

In general, computerization has had a broad impact in the field of work of accountants in organizations. The main impact is that accountants have been able to shift their activities from technical to activities related to the decision making process. This means that accountants can focus on more professional tasks (Razi, 2017).

Likewise in the government, it is expected that accountants at each OPD can maximize the use of information technology to the maximum, so that they can become more professional in order to increase the accountability of performance of government agencies effectively and efficiently. By utilizing the advances in information technology there will be an increase in services to the public. Thus, it can be concluded that the use of information technology has an important role in implementing performance accountability of government agencies. Effective use of technology can improve performance. So, the higher the employee's performance, the higher the agency's effectiveness, productivity and service quality.