

## CHAPTER V

### CONCLUSIONS AND SUGGESTIONS

#### A. Conclusions

This research aims to testing and proving empirically the effect of government apparatus competencies, accounting control, legislation compliance, and utilization of information technology towards the performance accountability of local government institutions. The following are the results of this research:

1. Validity test show that all of items for questions each variable has  $r$  count  $> r$  table 0,2864 with significance value  $0,00 < 0,05$ . It means that the items in the questionnaire used by researcher are valid.
2. Reliability test show that through the Cronbach alpha coefficient calculation each variable used, researcher already fulfill minimum value of reliability with the value 0,5. In this research, all variable has more than 0,7 and 0,9 which is high and perfect reliable. So, this questionnaire can be used more than once.
3. Based on the research result in Bantul Regency show that:

government apparatus competencies has significant positive effect towards performance accountability of local government institutions. This result based on the  $t$  test calculation in multiple linear regression with the significance value  $0,002 < \alpha (0,05)$ , this research in line with previous research conducted by Wahid et al. (2016), Aini et al. (2014), Wardhana et al. (2015), and Razi (2017).

accounting control has significant positive effect towards performance accountability of local government institutions. This result based on the t test calculation in multiple linear regression with the significance value  $0,024 < \alpha (0,05)$ , this research in line with previous research conducted by Faizal (2018), Cahyani and Utama (2015), Setyawan et al. (2017), and Razi (2017).

Legislation compliance has significant positive effect towards performance accountability of local government institutions. This result based on the t test calculation in multiple linear regression with the significance value  $0,002 < \alpha (0,05)$ , This result was in line with the previous research conducted by Rofika and Ardiantoro (2014), Wahid et al. (2016), and Faizal (2018).

Utilization of information technology has significant positive effect towards performance accountability of local government institutions. This result based on the t test calculation in multiple linear regression with the significance value  $0,003 < \alpha (0,05)$ , this research in line with previous research conducted by Nurillah (2014), and Razi (2017).

## **B. Research Limitation**

This study has several limitations including the following:

1. The study sample area is only 25 OPD in Bantul Regency, consist of 19 work units, and 6 agencies due to limited human resource and time. So,

this study only represent a number of research samples and not universal.

This occur because of the limitation of human resource and time.

2. The variables used in this study are government apparatus competencies, accounting control, legislation compliance, and utilization of information technology. Therefore, further research can add other variables such as clarity of budget goals and reporting system or any factor that could possibly effecting performance accountability of local government institutions.
3. Research data collection only uses questionnaires without being equipped with interviews, so the results of the study have not shown in detail the performance accountability of local government institutions. In addition, the use of questionnaires can produce biased answers from respondents because of the respondents' lack of seriousness in answering questions.

### **C. Suggestions**

Based on the discussion and conclusions of the research that has been done, the research suggestions are:

1. Future researcher are expected to add the samples by expanding the research area with different characteristics. So that the research result will be universal.
2. Future researcher are expected to add another independent variables that possibly effect performance accountability of local government institutions.

3. Future researcher are expected to add data collection technique using interview so the data will be more complete than previous research.
4. Future researcher are expected to replace or improve the instrument by adding or reducing question items so it will be appropriate.