

**THE EFFECT OF GOVERNMENT APPARATUS COMPETENCIES, ACCOUNTING CONTROL, LEGISLATION COMPLIANCE, AND UTILIZATION OF INFORMATION TECHNOLOGY TOWARDS PERFORMANCE ACCOUNTABILITY OF LOCAL GOVERNMENT INSTITUTION**  
**(Empirical study in OPD Bantul Regency)**

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***ABSTRACT***

*This research aims to investigate the effect of government apparatus competencies, accounting control, legislation compliance, and utilization of information technology towards performance accountability of local government institutions on OPD in Bantul regency. The test variables are government apparatus competencies, accounting control, legislation compliance, and utilization of information technology. The population of this research is OPD in Bantul regency. The sample of this research included 25 OPD in Bantul regency with the 80 total respondents. The respondents coming from employees that involved in accounting function / financial administration. The data collected through questionnaire and analyze by using multiple linear regression. The data in this study were tested by using the software IBM SPSS 16.0. Based on the analysis that have been made, the result are government apparatus competencies, accounting control, legislation compliance, and utilization of information technology has significant positive effect towards performance accountability of local government institutions.*

***Keywords:*** *government apparatus competencies, accounting control, legislation compliance, and utilization of information technology, performance accountability of local government institutions*

## INTRODUCTION

The performance of government agencies is now more in the spotlight, because many government agencies appear to be unconcerned about efforts to improve performance more efficiently because there are still many performances of government agencies that have not shown significant improvement. This situation raises the increasing demands put forward by the public to the government for better public services (Susanty et al, 2018). To realize accountability, in the regulation it was stated that media accountability can provide information on whether the program is implemented according to the plan used, namely the Government Agency Performance Accountability Report (LAKIP). Government Agency Performance Accountability Report (LAKIP) is a manifestation of the accountability of government officials to the public about the government's performance for one fiscal

year. The preparation of LAKIP is intended to describe the implementation of strategic plans in the implementation of the main tasks and functions of the organization in each regional apparatus, as well as the success of the current achievements to accelerate the quality of performance achievements expected in the coming year (Hidayatullah, 2014).

The phenomenon that occurs in the development of the public sector in Indonesia today is the strengthening demand for accountability of public institutions, both at the central and regional levels. Accountability can be interpreted as a form of obligation to account for the success or failure of the organization's mission in achieving previously set goals and objectives, through a medium of accountability carried out periodically (Stanbury, 2003).

In the first of millenium era, Indonesia has entered a period of recovery due to the prolonged economic crisis. All

parties including the government itself try to overcome this by doing reforms in all fields. One effort to restore economic, social and political conditions is to restore public confidence to the government by trying to create a clean government and authoritative or known as Good Governance. The obligation of the government to account for its own performance is fulfilled by conveying relevant information in relation to the results of the programs implemented to the people's representatives as well as the community groups who are eager to assess the government's performance (Halachmi, 2002). At the end of the 90s began with the end of President Soeharto's regime in 1998, the rollout of reforms, the disclosure of information, the success of education, the awareness raising of citizens against the rights and demands of the State to serve its citizens maximally. The phenomenon has led to demands for accountability for public institutions, both at the central and regional

levels. The central government and local governments are required to provide the best services in a transparent and accountable manner. In order to realize good governance, the government has issued a package of laws in the field of state finance as well as the legal basis for reform of state financial management, namely Law No.17 of 2003 on State Finance, Law No.1 of 2004 on State Treasury and Law No .15 of 2004 on the Implementation of Financial Responsibility and Management. Besides, the government has also issued Presidential Instruction Number 29 of 2014 on Performance Accountability of Government Institutions.

In Presidential Instruction No. 29 of 2014, Performance Accountability of Government Institutions is the realization of a government agency to account for the success / failure of the implementation of the organization's mission in achieving the objectives and goals that have been determined through periodical accountability

tools (Pong Leung & Adams, 2009). This regulation stated that for the implementation of good governance in Indonesia required performance accountability in every government agency.

Based on the statement of the LAN and BPKP in Oktiandra (2010) argued that financial accountability is the accountability of financial integrity, and disclosure in accordance with applicable legislation. Financial accountability is of course related to Accountability of Government Institution Performance (AKIP). Because when the government reports its performance in an accountable manner, it will have an impact on the performance accountability reported in the Performance Accountability Report of Government Agencies (LAKIP).

## **RESEARCH PROBLEM**

Based on the above background, the researcher proposed the following problem

formulation:

1. Does the government apparatus competencies has positive effect to the performance accountability of local government institution?
2. Does accounting control has positive effect to the performance accountability of local government institution?
3. Does legislations compliance has positive effect to the performance accountability of local government institution?
4. Does utilization of information technology has positive effect to the performance accountability of local government institution?

## **LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT**

### **Stewardship Theory**

Stewardship theory has the roots of psychology and sociology that are designed to explain the task by which the manager is a servant and acts according to the owner

(Raharjo, 2007). In the stewardship theory managers will behave according to common interests. If there is no similar interest between steward and the owner, the steward will try to work together on the same things, because the steward feels beneficial together and behaves according to the owner's behavior which is the responsibility because the steward looks more at the effort to achieve organizational goals.

The stewardship theory of relationship relations between companies and owner satisfaction. Stewards will be utilized by organizations with company performance, so that with an efficient function will be maximized (Keay, 2017). The important assumption of stewardship is that the manager aligns the objectives according to the owner's goals. However, it does not mean the steward does not have life necessities.

### **Performance Accountability of Local Government Institutions**

The Big Dictionary of Accounting

(2000:7) defines accountability as the responsibility of the individual or part/department on the performance of a particular function. Accountability can be defined or formulated through certain legal or contractual rules. Mardiasmo (2006) defines accountability as the relationship between the party in control and regulates the entity with the party having formal power over the controlling party. In the context of governance, government accountability cannot be known without the government notifying the people of information regarding the collection of resources and resources and the community and its use (Susanty et al., 2018).

### **Government Apparatus Competencies**

Sofyani (2013) said that the government apparatus who have educational background in accordance with the duties and positions will be better able to carry out the task and implementation of performance accountability compared with apparatus who

do not have educational background in accordance with the duties and positions carried. This is because the tasks and performance accountability of government agencies have been theoretically studied by government apparatus who have an educational background in accordance with their duties, so that when applied practically it is easier to understand. Competence owned by the government apparatus can facilitate the implementation of the main duties and functions of local government institutions so as to realize adequate accountability for the accountability performance of government institutions. So based on these studies, the researcher hypothesized:

*H<sub>1</sub>: government apparatus competencies have positive effect to the performance accountability of government institutions.*

### **Accounting Control**

According to Faizal (2017) accounting controls are procedures related to

the implementation and recording of financial transactions, securing assets, and ensuring the reliability of financial records. Accounting control system can facilitate the organization in planning and monitoring activities. An effective accounting system can result in better performance. If accounting information fails to be used then resource management will become ineffective and organizational performance will decline (Faizal, 2017). Steward will protect and maximize resources owned through organizational performance so that service functions can be maximized. So based on these studies, the researcher hypothesized:

*H<sub>2</sub>: Accounting control has positive effects to the performance accountability of government institutions.*

### **Legislation Compliance**

The law is created with the aim to regulate and discipline every life of the nation and state. The law can make the life of the

nation and the state more secure and orderly. According to Prato et al. (2016) public sector accounting embraces a civil law system in which any rules relating to public sector accounting are contained in legislation. Government accounting standards are required as guidance in preparing financial statements. This is because the government accounting standards contain principles that support the presentation of government financial information. So based on these studies, the researcher hypothesized:

*H<sub>3</sub>: Legislation compliance has positive effects to the performance accountability of local government institutions.*

### **Utilization of Information Technology**

Information technology systems provide a major role to improve efficiency, communication, collaboration, and competitiveness (Rofika and Ardiantoro, 2014). Information technology, aside from being computer technology (hardware and software) for information and information

storage, also functions as a communication technology for information dissemination. 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. So based on these studies, the researcher hypothesized:

*H<sub>4</sub>: Utilization of information technology has positive effects to the performance accountability of government institutions.*

### **RESEARCH MODEL**

The object of this study is Organizational of local government (OPD) at Bantul Regency. While the sample in this research were some OPD in Bantul Regency. The data will distribute to agencies and department which is consist of 25 OPD. The

method used in this research is the method of selecting nonprobability samples by purposive sampling. Sampling is based on the following criteria:

1. head of department/OPD
2. head of finance
3. financial staff at some OPD

The data sources used in this study is primary data. The primary data related to the perceptions or opinions of respondents about the variables studied and data related to the characteristics of respondents. Primary data is one technique of data retrieval directly by using the media questionnaire by way of the delivery of questionnaires directly to the respondent.

## RESEARCH FINDINGS AND DISCUSSION

The study was conducted at 25 Bantul Regency OPD consisting of 19 Department and 6 Agencies. The distribution and return of the questionnaire were carried out in

January 2019. The number of questionnaires was distributed by 80 questionnaires. Questionnaires that cannot be processed because of incompleteness in filling out the questionnaire are as many as 2 questionnaires, so the total questionnaires that can be processed are 78 questionnaires or 97.5%.

### A. Instrument and Data Quality Test

#### 1. Validity test

Based on the validity test that has been done, it is known that all instruments of each variable have a value of  $r_{count} > (0.286) r_{table}$ . Therefore, all items of the research instrument can be declared valid.

#### 2. Reliability Test

**Table 1**  
**Reliability Test Results**

Variab le	Cronbac h's Alpha	Standar d of Reliabili ty	Explanati on
GAC	0.825	> 0.60	Reliable
AC	0.866	> 0.60	
LC	0.744	> 0.60	
UIT	0.885	> 0.60	
PALG I	0.897	> 0.60	

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



Based on the Table above, it can be seen that the Cronbach Alpha value is  $> 0.60$  so that it can be concluded that all data have a high reliability and can proceed to the next test.

### 3. Normality Test

**Table 2**  
**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*

The results of the normality test in Table 2 indicate that the value of Asymp. Sig. (2 tailed) which is 0.053 greater than the alpha value of 0.05. So that it can be concluded that the residual data in this study normally distributed.

### 4. Multicollinearity Test

**Table 3**  
**Multicollinearity Test Result**

Independent Variable	Collinearity Statistics		Conclusion
	Tolerance Value	VIF	
Government Apparatus	0.516	1.938	Non Multicollinearity

Competencies			
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*

The multicollinearity test results in Table 3 show that all variables show a Tolerance value  $> 0.1$  and VIF value  $< 10$ , it can be concluded that there is no multicollinearity between independent variable.

### 5. Heteroscedasticity Test

**Table 4**  
**Heteroscedasticity Test Result**

Dependent Variable	Independent Variable	Sig Value	Explanation
Performance Accountability of Local	Government apparatus competencies	0.846	Non Heteroscedasticity

Government Institutions	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

According to Table 4 above the result for heteroscedasticity test is the regression in this research is declared from heteroscedasticity it proved by the value of sig > alpha ( $\alpha = 0.05$ ).

## 6. Multiple Regression Test

**Table 5**  
**Multiple Regression Analysis Test Result**

	Unstandardized Coefficient		Beta	Sig
	B	Std. Error		
(Constant)	-2.373	3.599		
Government apparatus competencies	.336	.102	.321	.002
Accounting control	.288	.125	.207	.024
Legislation compliance	.495	.156	.280	.002
Utilization of information technology	.382	.125	.246	.003
Adjusted R <sup>2</sup>	0.623			

Source: SPSS output from primary data processed 2019

Based on Table 5 conclusions can be drawn about which hypotheses are accepted and rejected. All of Hypotheses are accepted because the value of sig < 0.05. The adjusted R<sup>2</sup> value is also seen in the Table 5. The adjusted R<sup>2</sup> value is 0.623 which means 4 dependent variables on this research have an effect of 62.3% on performance accountability of local government institutions and the remainder is influenced by other variables.

### Test of Hypothesis 1

Table 5 shows that the level of significance (Sig) for 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 local government institutions and has a positive direction, so the first hypothesis (H<sub>1</sub>) is

**accepted.**

### **Test of Hypothesis 2**

Table 5 shows that the level of significance (Sig) for 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  $0.028 < \alpha 0.05$  sig which means that the independent variable accounting control affects the performance accountability of local government institutions and has a positive direction, so the second hypothesis (H<sub>2</sub>) is **accepted.**

### **Test of Hypothesis 3**

Table 5 shows that the level of significance (Sig) for 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 local government institutions and has a

positive direction, so the third hypothesis (H<sub>3</sub>) is **accepted.**

### **Test of Hypothesis 4**

Table 5 shows that the level of significance (Sig) for 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 local government institutions and has a positive direction, so the fourth hypothesis (H<sub>4</sub>) is **accepted.**

## **CONCLUSION AND SUGGESTION**

This study aims to analyze the effect of government apparatus competencies, accounting control, legislation compliance and utilization of information technology on performance accountability of local government institution in OPD Bantul

regency. Based on the analysis and testing of data in this study the conclusions can be

1. government apparatus competencies have significant positive effect towards performance accountability of local government institutions.
2. accounting control has significant positive effect towards performance accountability of local government institutions.
3. Legislation compliance has significant positive effect towards performance accountability of local government institutions.
4. Utilization of information technology has significant positive effect towards performance accountability of local government institutions.

Researchers suggest that further research can increase the number of respondents so that the data used becomes stronger, can improve the instrument by adding or reducing question items so that the model built can be

drawn as follow:

better, and further researchers can add other independent variables such as clarity of budget goals and reporting system or any factor that could possibly affecting performance accountability of local government institutions.

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