

EFFECT OF PERFORMANCE-BASED BUDGETING, INTERNAL CONTROL AND REPORTING ON PERFORMANCE ACCOUNTABILITY GOVERNMENT OF WEST LOMBOK

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ABSTRACT

The purpose of this study is to determine and demonstrate empirically the effects of performance-based budgeting, internal control and reporting towards the accountability performance of local government. The research population is the financial management officer of West Lombok regency government. Samples in this study as many as 87 determined by disproportioned stratified random sampling. Data analysis tool used is multiple linear regression. The research proves that performance-based budgeting, internal control and reporting positive influence on the accountability of local government performance. The implications of this study that an increase in performance-based budgeting, internal control good as well as consistent reporting can help improve the accountability of local government performance.

Keywords: performance-based budgeting, internal control, reporting, the accountability performance of local government

1. Introduction

Good financial management in the decentralized governance can be achieved with the implementation of the accountability system of government were accountable and transparent thereby improving the support and trust from the public on the implementation of programs and activities oriented to the public. Decentralized governance that is transparent and accountable is a requirement in the public service that is optimal budget allocation effectively and efficiently through performance-based budgeting. Financial management that is transparent is conducted through the control of the operations and performance. Internal control in a company, institution, organization or office is essential and very necessary because it takes a special policy were able to accommodate and provide limits and special provisions in any implementation of its activities.

Implementation of activities in the local government require reporting either as a form of responsibility manager for implementing the budget. Good reporting can monitor and control the performance of management in implementing the budget that has been set. Reporting held in local government embodied in local government performance accountability reports, known as LAKIP.

Several studies have been done to determine the factors that affect the accountability performance of local government. The study concluded that the implementation and effectiveness of performance-based budgeting positive effect on accountability performance of local governments carried out by Kuraesin (2014), Endrayani, et al (2014) and Suriani (2015). Study the influence of internal control over government performance accountability carried out Babatunde (2013), Primayani, et al (2014) and Aramide, et al (2015) were prove that there is a positive influence on the implementation of the internal control system of the accountability performance of local government. The influence reporting against performance accountability of local governments carried out by Kloot (2008), Herawaty (2011), and Yulianti, et al (2014). Some studies state that the reporting system affect the increased accountability performance of local government.

This research was motivated by Haspiarti (2012) that uses the application of performance-based budgeting as an independent variable and accountability performance of government agencies as the dependent variable. Some of the factors supporting increased accountability performance of local

government that also must be considered is the internal control and reporting on financial management. Internal controls and reporting on financial management showed that the presence of indicators of control and accountability through the preparation of a good report thus financial management by local governments can be properly accounted for, and therefore, the researchers added both these factors as independent variables.

This study is based on observations of the Local Government LAKIP values that are still not consistent within the last 5 years. This indicates that there are still weaknesses related to accountability performance in local government especially of West Lombok regency. This study is based on observations of the Local Government LAKIP values that are still not consistent within the last 5 years. This indicates that there are still weaknesses related to accountability in local government performance especially of West Lombok regency. Therefore, researchers are interested in examining that aims to identify and demonstrate empirically the effects of performance-based budgeting, internal control and reporting on performance accountability of local government in West Lombok regency. Results from the study are expected to contribute through strategic policies for enhancing accountability based on performance-based budgeting planning, supervision of management based on value for money, and reporting of reliable and responsible.

2. Theoretical Framework And Hypothesis Development

2.1. Theoretical Framework

The theoretical framework is the ability of a researcher to apply the pattern of thinking in developing a systematic theories that support research problems. To provide the clarity in this study, the authors propose some theoretical framework related to the research. Theory used is the Agency Theory, Local Government Performance Accountability, Performance-Based Budgeting, Internal Control and Reporting.

a. Agency Theory

Agency theory explains that the agency relationship appear when one person or hire someone else to provide a service and then delegate decision-making authority (Jensen and Meckling, 1976).

Accountability can be understood as the obligation of an agent in providing accountability, serving, reporting, and disclose all activities and the activities they are responsible to the principals who has the right and authority to hold accountable those (Mardiasmo, 2002: 20), therefore, accountability could be explained by agency theory because it can explain the contractual relationship between principals and agent.

b. Local Government Performance Accountability

Mardiasmo (2002: 20) stated that accountability can be understood as the obligation of a fiduciary (agent) to provide accountability, presenting, reporting and disclose all activities and the activities they are responsible to the grantor trustee (principals) who has the right and authority to request those responsible. Based on Presidential Decree No. 29, 2014 stated that the accountability of local government performance is a manifestation of the obligations of a government agency to account for the success or failure of the implementation of the organization's mission in achieving the goals and objectives that have been established through a system of periodic accounts. Thereby accountability performance of local government can be summarized as the ability to provide answers to implementation of the activities of the organization as an evaluation for the higher authorities and the community as well as feedback to improve the performance of the organization in the future.

c. Performance-Based Budgeting

Performance-based budgeting is a system which includes drafting and performance measures as an instrument to achieve the goals and objectives of the program (Mardiasmo, 2009: 84), while Bastian (2006: 171) defining performance-based budgeting is a budgeting system that oriented to the "output" organization and is closely related to the vision, mission and strategic plan of the organization. Measurement "output" by the organization is as a performance indicator that made in allocating resources to the program, therefore, the performance-based budgeting can be summarized as budgeting must be clear and systematic use of performance indicators to the concept of value for money so that implementation can be achieved economically , effective and efficient and can be evaluated periodically.

d. Internal Control

Internal control according to Mulyadi (2001: 163) is encompassing the organizational structure, methods and measures that coordinated to maintain the wealth of the organization, check the accuracy and reliability of accounting data, drive efficiency and encourage compliance with the management's discretion. Implementation of internal controls, which either means that the financial management carried out local government agencies through activities by all leaders accountable and transparent, this means that the internal controls are applied properly can improve performance accountability include the demands and expectations that government officials are able to create a strong bureaucracy in achieving the goals. Internal control consists of five (5) components related (Arens 2003 quoted from COSO), the Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring.

e. Reporting

Mardiasmo (2002: 160) states that the local government as an organization has an obligation to present the external financial reports that include the financial statements of formal, such as a statement of surplus / deficit, budget realization report, income statement, cash flow statement, as well as a performance report that measured financial and non-financial. Reporting is a picture of a system of accountability of subordinates to superiors, with good reporting is needed to be able to assess performance in implementing the budget that has been set before, so that local governments should be able to provide accounting information that accurate, relevant, timely, reliable and can be held responsible implementation performance in the form of reports.

2.2. Hypothesis Development

The hypothesis is a temporary answer to a phenomenon or a question formulated researchers after examining a theory. A study of an object should be carried out based on a hypothesis as a handle or a temporary answer remains to be substantiated in fact (empirical verification), trial (experimentation), or practice (implementation). Therefore, the hypothesis must be in the form of a scientific question or proposition, hypothesis in this study are :

a. Relation Performance-Based Budgeting towards Local Government Performance Accountability

Performance-based budgeting is an effort by the agent in providing public services accountable and transparent to principals. Budgeting measured and in accordance with the principle of accountability in the area of financial management must be accountable, thus the implementation of performance-based budgeting can improve government accountability that are transparent, efficient and effective to society.

The previous study by Kuraesin (2014) and Suriani (2015) states that the more effective a performance-based budgeting will affect managerial performance, as well as the accountability performance of local government. The results of these studies supported by Endrayani, et al (2014) which states that the performance-based budgeting should be fully implemented to achieve the stated goals efficiently and support the creation of accountability in the implementation of autonomy and decentralization through the dimensions of accountability, thus the research hypotheses that formulated as follows :

H1. *Hypothesis one. (Performance-Based Budgeting positive influence on Local Government Performance Accountability).*

b. Relation Internal Control towards Local Government Performance Accountability

Government implementation that is transparent and accountable could be achieved with the existence of an effective internal control and efficient. Good local government accountability through internal control is a form of government responsibility as agent in governance that is transparent, accurate and clear to the principal. Internal control is also an effort in realizing the aspirations of the people in order to achieve the common goal of the governance and development of efficient, effective and accountable and free from corruption, collusion and nepotism.

Research by Primayani, et al (2014) stated that the implementation of internal control in accordance PP 60 of 2008 affects the performance accountability of local governments so as to ensure the financial management carried out in a manner consistent laws and regulations in force, the research was also supported by a study by Babatunde (2013) and Aramide, et al (2015) thus that research hypothesis is formulated as follows:

H2. Hypothesis two. (Internal Control positive influence on Local Government Performance Accountability)

c. Relation Internal Control towards Local Government Performance Accountability

Picture of accountability embodied in the report should be objective and transparent reporting so as to explain the performance and actions of a person or legal entity of an organization to the parties that have the right or authority to request information or accountability. A report compiled useful as feedback for measuring the implementation of development activities in order to improve the performance and accountability, so that can know the result of the implementation of the plan and achievement of the goals and objectives set.

Herawaty (2011) and Yulianti, et al (2014) revealed that the reporting had a positive influence on the improvement of performance accountability of local government agencies so as to create a transparent financial management and accountability. Kloot (2008) also explained that reporting is an important part that plays a role in improving accountability and serves as an evaluation of performance by certain parties in making decisions, so that reporting is done incomplete may have an impact on accountability in the public service, so the hypothesis of research formulated as follows :

H3. Hypothesis three. (Reporting positive influence on Local Government Performance Accountability).

3. Research Method

The research method is closely related to the procedures, techniques, tools, and research design used. The study design should match the chosen research approach. Procedures, techniques, and tools used in the study should fit well with the research methods were defined.

3.1. Data Collection Technique

The data used in this study are primary data were collected using a questionnaire. The population in this study is regional financial management officer at the West Lombok regency government agencies,

amounting to 687 people. Technique sample using stratified random sampling disproportional thus the total samples obtained are as many as 87 people.

3.2. Measurement And Operational Definition Of Variables

The variables in this study were divided into two (2) consisting independent variables namely of performance-based budgeting, internal control, reporting and Dependent Variables is the Local Government Performance Accountability. The framework research concept is illustrated in the following picture :

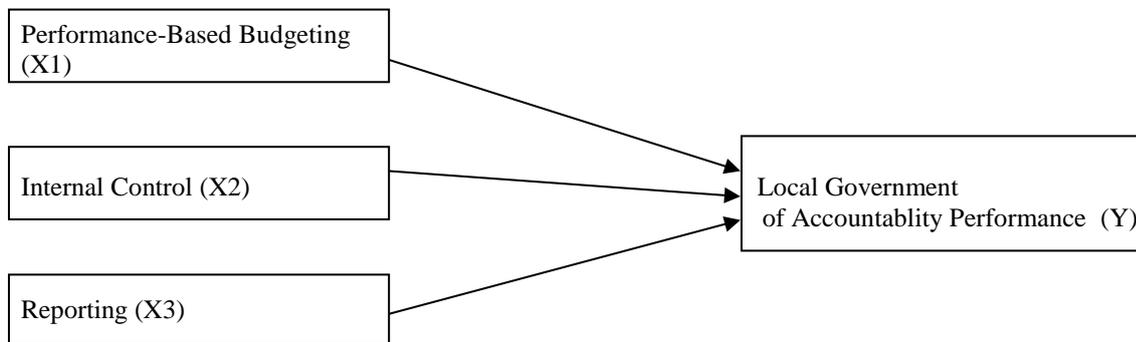


Figure 1. Relations variables in the study

Measurement of variables is Likert scale with a score scale of 5 points, classification and operational definition of variables as follows :

Table 1
Classification and Definitions Operational Variables

Variables	Definition	Source
Local Government of Accounting Performance (Y)	The fiduciary obligation to provide accountability, presenting, reporting and disclose all activities and activities that are its responsibility to the mandate giver has the right and authority to hold accountable those	Haspiarti (2012)
Performance-Based Budgeting (X ₁)	Oriented budgeting system to the "output" of the organization and is closely related to the vision, mission and strategic plan of the organization	Haspiarti (2012)
Internal Control (X ₂)	Integral process on the actions and activities carried out continuously by the management and all employees to provide reasonable assurance for the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, the safeguarding of state assets, and compliance with laws and regulations	PP 60 Tahun 2008
Reporting (X ₃)	The system which describes of accountability from subordinates to superiors used to monitor and control the managerial performance in implementing the budget that has been set	Herawaty (2011)

3.3. Data Analysis Method

The analysis tool in this study using multiple linear regression. Before statistical test, first is to test the quality of the data through the test validity and reliability and classic assumption test, which includes multicollinearity test, heteroscedasticity test, and test for normality. Further testing the hypothesis using individual parameter significance test (t test), and a simultaneous significance test (Test F).

Multiple linear regression equation as follows:

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + e$$

Information :

- Y = Local Government of accountability performance
- a = Constant
- b₁ b₂ b₃ = The regression coefficient for each variable X
- X₁ = Performance-Based Budgeting
- X₂ = Internal Control
- X₃ = Reporting
- e = Residual

4. Results

In this part, presented the results of research stages, from the stage of the analysis, description and discussion of test results, which is a theoretical explanation quantitatively, or statistically. In addition the results also compared with results of previous studies of its kind.

4.1. Validity Test

Validity test is done by testing instruments per variable. Validity was measured using Pearson bivariate correlation (Pearson Product Moment), with criteria $r - \text{count} \geq r \text{ table}$ at significant level of 0.05 (5%). Instrument validity test results are as follows :

Table 2.
Validity Test

Variables	r-table	r-count	Keterangan
Local Government of Accountability Performance	0.213	0,621 - 0,812	Valid
Performance-Based Budgeting	0,213	0,459 - 0,751	Valid
Internal Control	0,213	0,574 - 0,678	Valid
Reporting	0,213	0,772 - 0,896	Valid

Source: SPSS output 2017

The value of r table obtained amounted to 0.213 and is therefore based on the existing criteria can be concluded that the entire item statement is considered valid.

4.2. Reliability Test

Reliability test is used to determine the consistency of measurement tools. The method commonly used in research is Cronbach Alpha method, the criteria if the value of Cronbach Alpha > 0.70 a construct or a variable is said to be reliable. Reliability test results are as follows :

Tabel 3.
Reliability Test

Variables	<i>Cronbach's Alpha</i>	<i>Cronbach's alpha standar</i>	Information
Local Government of Accountability Performance	0.872	0.70	Reliabel
Performance-Based Budgeting	0.846	0.70	Reliabel
Internal Control	0.776	0.70	Reliabel
Reporting	0.797	0.70	Reliabel

Source: SPSS output 2017

Based on test results, Cronbach alpha value of research variables ranged from 0.776 to 0.872, thus generally four variables are based on the criteria or can be expressed reliably.

4.3 Classic Assumption Test

To meet the assumptions of OLS on multiple linear regression then classic assumption test that consist multicollinearity test, heteroscedasticity test and test for normality.

4.3.1 Multicollinearity Test

Multicollinearity test aims to see whether or not a high correlation between independent variables in a multiple linear regression model. Multicollinearity test results are as follows:

Tabel 4.
Multicollinearity test

Variables	Tolerance	VIF	Information
Performance-Based Budgeting	0,519	1,927	no symptoms of multicollinearity
Internal Control	0,318	3,148	no symptoms of multicollinearity
Reporting	0,517	1,936	no symptoms of multicollinearity

Source: SPSS output 2017

Multicollinearity test based on the output can be seen that the value of tolerance for all independent variables is > 0.10 , which means there is no correlation between the independent variable or no symptoms of multicollinearity.

4.3.2 Heteroscedasticity Test

Heteroscedasticity test aims to see whether there is inequality residual variance from one to another observation to observation. Heteroscedasticity test conducted using the glejser test with criteria sig. > 0.05 . Glejser test results are as follows :

Table 5.
Glejser test

Variables	Sig.	Alpha	Information
Performance-Based Budgeting	0.154	0.05	No symptom of Heteroscedasticity
Internal Control	0.124	0.05	No symptom of Heteroscedasticity
Reporting	0.901	0.05	No symptom of Heteroscedasticity

Source: SPSS output 2017

Based heteroscedasticity test by using glejsetest r known that all sig. value of the variables is > 0.05 thus it can be concluded that no symptoms of heteroscedasticity in regression models.

4.3.3 Normality Test

Normality test is to see if the residual value on the model are normally distributed or not the test is done by Kolmogorov-Smirnov (K-S), with the testing criteria that is if the Kolmogorov-Smirnov significance value of less than 5%. Normality test results are as follows :

Table 6.
Normality test

Information	Unstandardized Residual
N	87
Kolmogorov-Smirnov Z	.894
Asymp. Sig. (2-tailed)	.400

Source: SPSS output 2017

Based on the normality test as shown in the table the value of. Asymp Sig. > 0.05 thus it can be concluded that the residuals of each variable is normally distributed.

4.4 Coefficient of Determination (R^2)

The coefficient of determination (R^2) is used to view the model's ability to explain the independent variable on the dependent variable of the model was built.

Table 7.
Coefficient of Determination (R^2)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.757 ^a	.573	.558	2.48898

a. Predictors: (Constant), X3, X1, X2

b. Dependent Variable: Y

Source : SPSS Output, 2017

The coefficient of determination (R^2) of the regression model based on table 7 that the value of R is equal to 0.757 and adjusted R Square is equal to 0.558. This indicates that the strength of the relationship of independent variables is 75.7%, while the ability of the independent variables explain the variation in the dependent variable 55.8% while the remaining 44.2% is explained by other variables outside the model built in this study.

4.5 Hypothesis Testing

Hypothesis testing performed to determine whether there is influence of independent variables on the dependent variable simultaneously (together) and partial (individual). Hypothesis test used is as follows:

4.5.1 Simultaneous Significance Test (Statistics F Test)

Simultaneous hypothesis testing or test F as seen in table 8 shows that significance value was < 0.05 it indicates that the regression model is significant and the null hypothesis (**H0**) is **rejected**. Thus, the results showed that the performance-based budgeting, internal controls and reporting are significant and together effect on accountability of local government performance.

Table 8.
Simultaneous Significance test
ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	690.248	3	230.083	37.140	.000 ^a
	Residual	514.189	83	6.195		
	Total	1204.437	86			

a. Predictors: (Constant), X3, X1, X2

b. Dependent Variable: Y

Source : SPSS Output, 2017

4.5.2 Individual Significance Test Parameters (Statistics T Test)

Partial hypothesis testing using t-test in table 8 shows that each independent variable has a value of sig. < 0.05, which means that the null hypothesis (**H0**) is **rejected**, it can be concluded that the variable performance-based budgeting (X1), internal control (X2) and reporting (X3) individually positive effect on the accountability of local government performance.

Tabel 8.
Individual Significance Test Parameters
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-17.491	5.262		-3.324	.001
	X1	.358	.096	.370	3.713	.000
	X2	1.277	.253	.642	5.042	.000
	X3	1.096	.255	.429	4.303	.000

a. Dependent Variable: Y

Source : SPSS Output, 2017

Based on test results in table 8 also obtained multiple regression equation as follows:

$$Y = -17.491 + 0,358PBK + 1.277PI + 1,096P + 5,262$$

Discussion

1. The influence of performance-based budgeting to the accountability performance of local government.

The research proves that a performance-based budgeting (X1) positive effect on performance accountability of local government, results of this study are consistent with research by Kuraesin (2014) Endrayani, et al (2014) and Suriani (2015). Results of the study revealed that the performance-based budgeting in West Lombok Regency is a decisive factor in improving the accountability performance of local government Performance-based budgeting is positively correlated to the accountability of local government performance, this indicates that the performance-based budgeting implemented results-oriented, concerned with the vision and mission as well as the plan of the organization.

The results of this study its supporting and strengthening agency theory, the delegation of authority to an agent by implement performance-based budgeting in local financial management means implementing the mandate given principals through the vision and mission outlined in the strategic plan to be implemented through programs and activities based on the legislation applicable, by applying the optimal performance based budgeting, effective and efficient the accountability provided by the agent becomes easy.

2. The influence of internal control to the accountability performance of local government.

The research proves that the internal control (X2) has positive influence on the accountability of local government performance, the results of this study are consistent with the research Babatunde (2013), Primayani, et al (2014) and Aramide, et al (2015). The results of the study explained that the government of West Lombok Regency has implemented internal controls by either control based on the components as set forth in Regulation No. 60 of 2008 on Government Internal Control System.

The results show that enhanced accountability of local government performance in West Lombok Regency is determined by the internal control implementation by respective agencies, the better it is applied the better the responsibility given. The results support the theory while strengthening the granting agency authorized by the principal in the financial management of potential divergence of

interests that led to the asymmetry of information, but by implementing internal controls then posed a conflict of interest can be avoided thereby increasing the trust principal to the agent.

3. The influence of reporting to the accountability performance of local government.

The results showed that the reporting (X3) positive influence on the accountability of local government performance., The result is in line with research conducted by Herawaty (2011) and Yulianti, et al (2014) as well as supporting research Kloot (2008). Reporting by the government of West Lombok Regency has implemented a well meaning has described accountability by subordinates to superiors as either.

Positive effect can be explained that good reporting can improve performance accountability of the local government, which means that the reporting by the institution in West Lombok Regency is well and has been compiled in an objective and transparent so as to give a good account and useful evaluation materials to improve performance. The results of the study its supporting and strengthening agency theory which reporting is factors that support the the increase in performance accountability, when principals delegate authority to the agent then principals also have the authority to ask for accountability in the form of a report.

5. Conclusion, Implication And Limitation

In this part explains the research findings briefly, but it also explained the implications of the research and suggestions are useful for future research.

5.1. Conclusion

This study proves that the performance-based budgeting positive effect on performance accountability of local government in West Lombok Regency. Implementation of performance-based budgeting which fits well the elements of the underlying meaning local governments to focus on the efficiency of the implementation of activities can thus be properly accounted for.

This study proves that the internal control positive effect on performance accountability of local government in West Lombok Regency. Internal controls over financial management based on the

components of control by respective agencies, it can increase the trust thus contributing to increase the performance accountability of local government.

This study proves that reporting positively effect on performance accountability of local government in West Lombok Regency. Reporting is done in the West Lombok Regency can assist in improving government performance accountability in West Lombok Regency, where good reporting can be related to the performance evaluation of materials that have been performed.

5.2. Implication

The results of this study have implications both theoretical, practical and policies are outlined as follows :

1. As a theory, the results of this study its supporting and strengthening agency theory in which of local finance management through the implementation of performance-based budgeting, internal controls and reporting by local governments as agents influential in increasing the accountability of the performance to the principal.
2. In a practical, results of this study can be used as input and consideration for local governments and legislatures in enhancing accountability of financial management performance in respective agencies.
3. As a policy, the results of this study can be used by leaders in local government for consideration in the formulation of strategies and policies in the form of local regulations and regent regulation related to performance-based budgeting, improving internal controls and disclosure of adequate and qualified in creating a regional financial management transparent and accountable.

5.3. Limitation

This study has limitations, therefore it can be corrected in subsequent studies. Limitations of this study are :

1. The scope of this research is only performed on the West Lombok regency government, so the difference in the results and conclusions can occur if it is done in a different local government or in some local governments.

2. This study uses three (3) independent variables that affect directly to the accountability of local government performance, thus less explored indirect factors that may result in a better conclusion.
3. This study lack of explores other factors are supposed to influence the performance accountability of local governments, while there are other factors that affect the accountability performance of local government.

Suggestions can be submitted in this research are next researchers suggested to extend the research object, for example at the provincial government, several regencies/municipalities or provinces in Indonesia. The next suggestion are to consider the indirect variables that influence and also next researchers encouraged to develop more independent variables that affect the accountability performance of local government.

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