

DETERMINANTS OF PERFORMANCE ACCOUNTABILITY IN LOCAL GOVERNMENT OF NTB

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Abstract

The purpose of this study to identify and obtain empirical evidence about the effect of budget participation, budget goal clarity, reporting systems, and human resource competencies to performance accountability in Satuan Kerja Perangkat Daerah (SKPD) territory of local government of NTB. The population and sample of the research object is the 44 SKPD local government of NTB. Data used in the form of secondary data, the value of the results of evaluation of performance accountability in the Government of NTB in 2015, and the primary data using questionnaires. The analysis technique used is regression analysis. The findings of this study indicate that budgetary participation and budget goal clarity positive effect on performance accountability. While the reporting system and the competence of human resources does not affect on performance accountability. The implications of this research are: theoretically, that the factor of budgetary participation and budget goal clarity has a positive effect on performance accountability. In practical terms, provide information about the performance accountability of SKPD can be enhanced through the involvement of the echelon III and IV in the preparation of planning and budgeting, as well as planning and budget must be clear and specific. By policy, is expected to be input and consideration for SKPD in formulating policy on performance accountability

Keywords: performance accountability, budgetary participation, budget goal clarity, the reporting system, human resource competencies

1. Introduction

The implementation of regional autonomy resulted in local governments have more power in managing finances. In line with the implementation of regional autonomy, local governments are required to account for the financial management and performance he has done. The obligation of government agencies to account for its performance starting from the issuance of Presidential Instruction No. 7 of 1999 on Government Performance Accountability. Government agencies accountable for the implementation of the basic tasks and functions as well as resources management authority by drafting Government Agencies Performance Accountability Report (LAKIP).

The results of evaluation of performance accountability in 2014 conducted by Kemenpan-RB, local government of West Nusa Tenggara (NTB) get ratings CC (Pretty Good / adequate, needs a lot of repairs that are not fundamental). Lombok Post reported "Performance accountability of local governments of NTB is sag. Six times in a row, NTB just get the value in the assessment of performance accountability CC held the ministry of Civil Apparatus Empowerment and Bureaucratic Reform (Kemenpan-RB).

The results of evaluation of performance accountability for Satuan Kerja Perangkat Daerah (SKPD) in territory of local government of NTB in 2015 conducted by the Inspectorate, of 44 SKPD evaluated, there are no SKPD who obtained an A, six SKPD obtain the value of B (14%), twenty-seven SKPD gain value CC (61%), and eleven SKPD obtain the value of C (25%). The evaluation was conducted against five major components of performance management include: planning performance (30%), performance measurement (25%), performance reporting (15%), internal evaluation (10%), and the gains (20%).

Performance planning is an important aspect in achieving the performance accountability of local government. To make planning and budgeting was right on target and consistent with the objectives will require cooperation between subordinates and superiors, employees and managers in the preparation of planning and budget, called the budget participation. The budget must be clear will make it easier to take responsibility for the success or failure of the implementation of organizational tasks. The higher participation applied budget higher then the performance accountability of local government

agencies will increase and conversely the lower the participation of the budget performance accountability applied will decrease, increasing the adoption of the budget goal clarity will improve performance accountability of government agencies and vice versa (Arifin 2012).

Accountability can not be separated from the reporting, in order to report the resulting quality and useful, we need a good reporting system to monitor and control the performance of managers in implementing the budget that has been set so that organizational goals can be achieved.

Good reporting system can monitor and control the performance of officials in implementing the budget set. Reporting systems do more good or great, the greater the performance accountability of government agencies. So as to improve the performance necessary dilakukan accountability reporting in accordance with predetermined rules related to the reporting of the budget (Wahyuni, 2013)

No matter how perfect the technology and economic aspects without the aspect of quality human resources, difficult the organization's goals can be achieved. Professionalism of the bureaucracy that is efficient, accountable, transparent and effective requires kecapakan form of leadership and managerial personnel, communication, negotiation, networking and problem solving, in addition to substantive skills in analyzing programs in the regions. (Hos, 2011).

Competence very helpful to realize AKIP (Government Performance Accountability) is good so can be useful in improving the performance of government. The higher competencies possessed by the head SKPD it will tend to increase AKIP, because competence has the potential to positively affect AKIP ie the higher understanding of head SKPD will increase AKIP (Wardana, 2015).

The purpose of this study to identify and obtain empirical evidence about the effect of budget participation, budget goal clarity, reporting systems, and human resource competencies to performance accountability in Satuan Kerja Perangkat Daerah (SKPD) territory of local government of NTB.

2. Theoretical Framework and Hypothesis Development

Performance accountability defined as the embodiment of the obligations of a government agency to take responsibility for the success / failure of the implementation of programs and activities that have been mandated by the stakeholders in order to achieve the mission of the organization is

measured by the target / target performance set by the government agency performance reports compiled periodically. The government was given authority by the people to run the government in order to meet the public interest. The authority possessed by the government must be accountable to the public, either through the Parliament / Council as a representative of the community as well as directly to the public, it is the application of agency theory from in the public sector, where the government as an agent and the public as a principal. The government is obliged to account for the authority granted by the community, one of the government's responsibility is to make Government Agencies Performance Accountability Report (LAKIP) periodically.

An explanation of the behavior of public organizations in addressing the obligation to report on their performance, one of which can be explained by the theory instutusal. Institutional theory or institutional theory is a very broad concept and has many branches that have grown since the beginning of the twentieth century. DiMaggio and Powell (1983) explains: "Institutionalization is a rational response; one of the main results of institutionalization is homogeneous organizational structure".

DiMaggio and Powell (1983) says that from time to time, organizations tend to move toward homogenization, even though they show enough diversity in the beginning. Terms used that best describes the homogenization process is isomorphism. Elements isomorphism of DiMaggio and Powell (1983) expressed as institutional isomorphism that consists of three components, namely coercive isomorphism, mimetic isomorphism and normative isomorphism.

Coercive isomorphism is the formal and informal pressure from other organizations are urging an organization where the organization is dependent (DiMaggio and Powell, 1983). The main coercive isomorphism in the context of performance accountability in government organizations come from regulatory agencies and organizations that have a higher authority (the central government). The central government in decentralized systems typically have a greater coercive power over local government (Brignall and Modell, 2000; Modell, 2001 in Sofyani and Akbar, 2013).

Mimetic isomorphism occurs when a technology in organizations are not well understood, when the purpose of the organization is still ambiguous, or when the external environment of uncertainty symbolic form (DiMaggio and Powell, 1983). Organizations are faced with such conditions will model

itself resembles the shape of another organization's success in efforts to achieve legitimacy, not to achieve organizational efficiency (DiMaggio and Powell, 1983).

Normative isomorphism is the pressure that comes from professionalization. Professionalization as a member of a collective struggle to determine the conditions of work and their working methods, to control the "production" and to build cognitive and legitimize their job autonomy (DiMaggio and Powell, 1983)

Evaluation of Performance Accountability

Presidential Decree No. 29 of 2014 states, Performance Accountability System for Government Agencies hereinafter abbreviated SAKIP, is a series of systematic of various activities, tools, and procedures designed for the purpose of determination and measurement, data collection, classifying, summarizing, and reporting the performance of the government agencies, in rangkapertanggungjawaban and improving the performance of government agencies. Permenpan-RB No. 12 Year 2015 on Guidelines for Evaluation of Top Implementation of Performance Accountability System for Government Agencies, explains the assessment conducted on the components Performance Planning with a weight of 30%, Performance Measurement with a weight of 25%, reporting the performance by weighting 15%, an internal evaluation by weight 10% and the gains with a weighting of 20%. The value of the end result of the sum of the components will be used to determine the level of accountability of the agency concerned of its performance, the following categories:

1. AA grades > 90-100: Highly Satisfactory
2. A grades > 80-90: Satisfactory, Leading change, high performance, and highly accountable
3. BB grades > 70-80: Very Good, Accountable, performs well, has a reliable performance management system
4. B grades > 60-70: Good, Accountability performance is already good, has a system that can be used for performance management, and needs a little improvement
5. CC grades > 50-60: Fair (Adequate), Performance accountability is quite good, obedient policy, a system which can be used to produce performance information for accountability, needs much improvement is not fundamental

6. C grades > 30-50: Less, System and order are less reliable, have a system for performance management but need a lot of minor improvements and fixes the fundamental
7. D grades 0-30: Very Low, System and order are not reliable for application performance management; Needs a lot of improvements, some very fundamental changes.

2.1. Effect of Budgetary Participation on SKPD Performance Accountability

Accountability success or failure acquired business units in implementing the agreement between the owner (the public) and management (local government) to manage and control the government in an effort to maximize the welfare of society is based on agency theory. Isomorphism normative theory of institutionally related to the professionalism which is interpreted as the collective struggle of member organizations to determine the conditions and methods of their work, to control the "production" and to develop cognitive and legitimize their job autonomy (DiMaggio and Powell, 1983). Participation lower level managers in budgeting is a form of keterlibtan in langsung in determining their working conditions and methods in running the organization to achieve goals diamantakan by the principal to the agent and account for them periodically.

Performance planning is an important aspect in achieving the accountability of local government performance. To make planning and budgeting was right on target and consistent with the objectives will require cooperation between subordinates and superiors, employees and managers in the preparation of planning and budget, called the budget participation

Budgeting participation involve subordinates in the budgeting process, so that subordinates whose performance is measured based on the budget will be motivated to achieve performance in line with the criteria set out in the budget. Arifin research results (2012) concluded that budget participation significant positive effect on performance accountability of government agencies Pekalongan district. Pratama (2014), who studied in junior high school and high school Semarang concluded that partisipasi budgeting and reporting systems positive significant effect on performance accountability while Sulastri (2015) concluded that budget participation did not significantly affect the performance accountability Vocational High School in the Medan City.

Based on the above, it can be concluded that lower-level managers involved in the formulation and determination of budget goals will be easier for them to account for the success or failure of budget execution responsibility. This in turn will facilitate the organization as a whole, in the success or failure to account for the implementation of the organization's mission in achieving the goals and objectives that have been set, through a medium that is conducted periodically accountability. Based on these descriptions, it can be a hypothesis:

H1 : *Budgetary participation will have a positive Effect on SKPD performance accountability*

2.2. Effect of Budget Targets Clarity on SKPD Performance Accountability

Terori agency describes budget goal clarity to ensure agents carry out the activity in order to meet the interests of the principal. Isomorphism normative theory of institutionally related to the professionalism which is interpreted as the collective struggle of member organizations to determine their conditions and work methods, to control the "production" and to develop cognitive and legitimize their job autonomy. (DiMaggio and Powell 1983). With the budget goal clarity will facilitate lower-level managers in determining their working conditions and methods that will eventually make it easier to achieve the goals its responsibility and facilitate accountability.

The regional budget is a measure of the achievement of the expected performance, so that the local budget planning must be able to clearly describe the performance targets. According Kenis (1979), budget goal clarity is the extent to which the budget objectives set out clearly and specifically with the aim that the budget can be understood by people who are responsible for the achievement of the budgetary targets.

Research on the effects of budget goal clarity to the accountability of the performance of which is done by Herawaty (2011), Anjarwati (2012), Heptariani (2013), Wahyu (2014), Primayoni, et al., (2014), Cefrida (2014) and Akbar (2014) which concluded that the budget goal clarity affect the performance accountability of government agencies. Based on the above, it can be concluded that the budget is clearly expressed will facilitate local government accountable for its performance in order to achieve the goals and objectives that have been set. Based on these descriptions, it can be a hypothesis:

H2 : *Budget goal clarity will have a positive Effect on SKPD performance accountability*

2.3. Effect of Reporting System on SKPD Performance Accountability

The local government as an entity that is a responsibility center is required to submit an accountability report form of financial statements and performance. In the agency theory this is an agreement between the owner (the public) and management (local government) to manage and control the government in an effort to maximize the welfare of society. The reporting system implemented by SKPD in supporting accountability expected performance is a form of isomorphism normative institutional theory that is related to professionalism..

As a responsible decision makers and the highest in the organization, top managers delegate tasks and authority to the manager / leader of the unit underneath. Manager / leader of the unit that received the authority, the authority and duty to account for the receipt, to the giver of authority. Good reporting system is needed in order to monitor and control managerial performance in implementing the budget that has been set (Abdullah, 2005 in Wahyuni et. al. 2013).

Research on the influence of the reporting system to the accountability of the performance of which is done by Abdullah (2005), Herawaty (2011), Anjarwati (2012), and Wahyuni, et al., (2013), the results of these studies concluded that the reporting system affect the performance accountability while Heptariani (2013) concluded that the reporting system does not affect the performance accountability. Budget as assessment tool performance is a measure that can be the benchmark of whether a part / work unit has to meet the target in the form of implementation of activities as well as the fulfillment of cost efficiency, so judging the performance of the part / work units can be reported accurately and fairly then the required reporting system reliable , Based on these descriptions can make a hypothesis as follows:

H3 : *The reporting system will have a positive Effect on SKPD performance accountability*

2.4. Effect of human resources competence on SKPD Performance Accountability

Human resource competencies that will impact on organizational performance is good. One good measure of organizational performance is on accountability reporting performance, has been presented reliably and on time. In fact, a lot of human resources working in government organizations, especially in sub-sections reporting, lack of understanding of the performance accountability system that has been set in Government Regulation. This resulted in a lot of programs that have been implemented are not

well documented, so that the resulting information into information that is less or even no value, one of the information contained in the report of performance accountability of government agencies.

Research Hos (2011), concluded that in order to achieve the professionalism of the bureaucracy that is efficient, accountable, transparent and effective, the necessary competence of personnel in the form of leadership and managerial skills, communication, negotiation, networking and problem solving, in addition to the ability substantive in analyzing the programs in the local government, Nofianti and Suseno (2014), said that the competence of local government officials, the professionalism of internal control of government forces, and the implementation of the Good Government Governance has positive effect on performance accountability.

Wardana (2015), concluded that the competence of human resources affects the performance accountability of government agencies. It showed that the higher the competence of the head of SKPD then AKIP tends to increase. Competence very helpful to realize AKIP better so it can improve the performance of the government. Based on the description above, it can be hypothesized as follows:

H4 : *Human resources competence will have a positive Effect on SKPD performance accountability*

3. Research Method

The method used in this research is quantitative approach. This type of research is associative research, the research to find a relationship between one variable with another variable (Sugiono: 2014). The procedure of data analysis is regression analysis.

The type of data required in this study are primary data and secondary data. Primary data obtained from the answers of the respondents on a questionnaire given and secondary data obtained from the evaluation of the performance and accountability and others information that is relevant in this research.

The population of objects / subjects in this study were all SKPD has evaluated the accountability of performance by the inspectorate as many as 44 SKPD. This study using the technique of sampling for the object / subject of research using census method, that is entire population sample.

Respondents in this study is used to obtain information through the answers to statements / questions in the questionnaire were distributed. Determination of the number of sampled respondents by purposive sampling, the sampling of the population that has a certain criteria. Certain criteria on the sample of respondents in this study is based on criteria for officials who make decisions and be directly involved in the preparation and implementation of the budget, LAKIP preparation and placement of human resources at each SKPD. The population of respondents in this study is ranking officials in echelon II, III and IV in local government of NTB, amounting to 1,052 people, while the population of respondents who selected into the sample, namely: 1) 1 person Head Division / Head of Sub Division to questions variables budget participation (X1) and the clarity of the budget target (X2); 2) 1 person Head of Program / Reporting to question the reporting system variable (X3) and; 3) 1 person Head / Secretary / Head of the Personnel Section of SKPD, to question the competence of human resources variables (X4). The total number of respondents who planned is 132 respondents from 44 SKPD.

Operational variable definition

1. Budgetary participation

Budgetary participation (X1) indicates the extent to which lower-level managers involved in planning and budget formulation and its influence on the final results of the planning and budget responsibility. To assess the use of budget participation adopted six instruments of research questions by Milani (1975), which consists of six indicators, including: (a) The involvement of lower level managers in the process of planning and budgeting; (B) The level of logical reasons given to superiors in revising the planning and budgeting; (C) The frequency of submission of an opinion in the planning and budget preparation; (D) the amount of influence the respondents in the final results and budget planning; (E) How big is the manager feels contribute to planning and budget; and (f) Intensity leader invites discussion about budgeting. Questionnaires budget participation instrument consists of six questions using a Likert scale of 4 (four) points.

2. Budget goal clarity

Budget goal clarity (X2) indicates the extent to which the objectives of budget programs and activities specifically stated SKPD, clear and understandable by anyone who is responsible for the budget. The instrument consists of several indicators, among others: (a) budget targets stated clearly

and specific; (B) Clarity of budget targets facilitate accountability of the budget; (C) The aim of the budget can be understood by the responsible authorities in the preparation and implementation of the budget. Questionnaires instruments adopted budget goal clarity of Kenis (1979), which consists of 3 questions using a Likert scale of 4 (four) points.

3. Reporting System

Variable reporting system (X3) is used to provide information on performance accountability. reporting system was measured by using an instrument which is adopted from research Winidyaningrum (2009) This statement is measured using indicators (1) presenting an honest, (2) can be verified (3) neutrality, and (4) timely. Instruments reporting system consists of four (4) questions that measured with a Likert scale of 4 (four) points.

4. Competence of Human Resources

The competence of human resources (X4) is a workforce that mastering duties and responsibilities in the accountability of performance, as measured; (1) The level of education acquired; (2) ability to work together; (3) The ability to communicate. This variable was measured by using an instrument which was developed by Supriyatno (2010). Measured by using a Likert scale of 4 (four) points.

5. performance Accountability

This variable uses secondary data derived from results of the evaluation of SKPD Performance Accountability in territory of local government of NTB

4. Results

The collection of primary data through questionnaires conducted over two months from November 4th 2016 to January 2017. The questionnaires were returned 120 of 40 SKPD. Summary deployment and return the questionnaire are shown in Table 4.1

Table 4.1 Summary deployment and return the questionnaire by SKPD

No	Description	Total	Percentage(%)
1	SKPD distributed questionnaires	44	100
2	SKPD who returned the questionnaire	40	90,91%
3	SKPD who do not return the questionnaires	4	9,09%
4	SKPD questionnaire damaged	0	0
5	SKPD that can be analyzed	40	90,91%

Hypothesis testing to determine whether there is influence of independent variables on the dependent variable. To test the hypothesis about the effect of budget participation, budget goal clarity, the reporting system and the competence of human resources towards performance accountability of SKPD, F test will use to test the effect of simultaneous and t test for effect partially.

Simultaneous Significant Parameter Test (F-Statistic) From the results of statistical tests using SPSS, the results are as follows:

Tabel 4.2 Results F Statistics

Model		Sum of Squares	Df	Mean Square	F	Sig
1	Regression	1470,914	4	367,728	10,127	0,000
	Residual	1270,857	35	36,310		
	Total	2741,771	39			

Tabel 4.3 Results The coefficient of determination (R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,732	0,536	0,484	6,02580

Based on the test results F statistics in Table 4.2 above, note the significance level of 0,000 which is much smaller than a predetermined significance level of 0.05 ($0.000 < 0.05$), the condition is supported by the calculated F value of 10.127 larger of the value of F table at 2,641 on $DF_1 = 4$, $DF_2 = 35$ and $\alpha = 5\%$ ($10.127 > 2.641$). This shows that together, all the independent variables comprising the preparation of budgets participation, budgets goal clarity, reporting systems, and human resource competency significantly influence the performance accountability in territory of local government of NTB.

Based on table 4.3 above, adjusted R Square (R2) is approximately 0.484 this shows that 48.4% of the variation performance accountability of SKPD can be explained by variations in budgetary participation, budget goal clarity, reporting system and competency of human resources. While 51.6% (100% - 48.4%) is explained by other variables that are not used in this research model. Value standard error of the estimate (standard deviation of variable residual) of 6.026 indicates likelihood estimation or calculation errors in this study amounted to 6.026.

Testing the hypothesis partially on the hypothetical influence of budget participation, budget goal clarity, the reporting system and the competence of human resources to performance accountability of SKPD, performed with the t test. Results of t statistical test can be seen in table 4.4 below.

Tabel 4.4 Results of t statistical

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-8,292	13,985		-0,593	0,557
Budgetary participation	1,300	0,599	0,343	2,172	0,037
Budget goal clarity	2,377	1,016	0,389	2,339	0,025
Reporting system	0,648	0,636	0,125	1,018	0,316
Competence of human resources	0,119	0,265	0,057	0,448	0,657

Based on the analysis in table 4.4 above, it can be arranged regression equation as follows::

$$Y = -8,292 + 1,3X1 + 2,377X2 + 0,648X3 + 0,119X4$$

Description:

Y = SKPD Performance Accountability

X1 = Budgetary participation

X2 = Budget goal clarity

X3 = Reporting system

X4 = Competence of human resources

4.1. Effect of Budgetary Participation on SKPD Performance Accountability

The regression coefficient variable budgetary participation of 1.3 means that whenever there is an increase of budgetary participation will lead to improved SKPD performance accountability, assuming other variables remain independent (unchanged). t of variable budget participation amounted to 2,172 bigger than t table amounted to 1,690 ($2,172 > 1,690$) and is therefore the first hypothesis in this study that states that budget participation will have a positive effect on SKPD performance accountability, proven.

Budgetary participation is the involvement of subordinates in the budgeting process, so that subordinates whose performance is measured based on the budget will be motivated to achieve performance in line with the criteria set out in the budget and enable them to take responsibility for the success or failure of implementation of the budget responsibility, this in turn will increase performance accountability of the organization's.

Budgetary participation when associating with the agency theory will increase the success of the overall responsibility for the management (local government) to the owner (the public) to manage and control the government in an effort to maximize the welfare of society. Isomorphism normative of institutional theory related to the professionalism which is interpreted as the collective struggle of member organizations to determine the conditions and methods of their work, to control the "production" and to develop cognitive and legitimize their job autonomy (DiMaggio and Powell, 1983). Participation lower level managers in budgeting is a form of direct involvement in determining their working conditions and methods in running the organization to achieve the goals mandated by the principal to the agent and account for them periodically.

The results of this study with the results of research sajalan Arifin (2012) and Pratama (2014) concluded that budget participation has positive influence on performance accountability. This means that the higher the involvement of lower level managers in the preparation of the budget, the higher the accountability of the organization's performance. However, these results contradict research Sulastri (2015) concluded that budget participation did not significantly affect the performance accountability Vocational High School in the city of Medan.

4.2. Effect of Budget Targets Clarity on SKPD Performance Accountability

The regression coefficient variable budget goal clarity of 2.377 means that any increase budget goal clarity will lead to improved performance accountability of SKPD assuming other independent variables remain (unchanged). t of goal clarity variabel budget of 2.339 is greater than t table amounted to 1.690 ($2.339 > 1.690$) thus hipotensis second in this study stated that the budget goal clarity will have a positive effect on SKPD performance accountability proven.

Budget goal clarity is the extent to which the budget objectives set out clearly and specifically with the aim that the budget can be understood by people who are responsible for the achievement of the budgetary targets. This study shows that the more clear and specific budget targets a organinisasi it will increase the accountability of the organization's performance.

Agency theory explains the budget goal clarity to ensure agents carry out the activity in order to meet the interests of the principal and facilitate accountability for targets to be achieved in a clear and spessifik has been listed in the budget is a guideline and criteria for implementing the activities. Isomorphism normative theory of institutionally related to professionalism, the budget must be clear and specific is one of the professional attitude of local government in running the government, Budget is drawn clearly and specifically will be easier to achieve the goals and accountability.

The results of this study concluded that the budget goal clarity positive effect on performance accountability. This is in line with the results Anjarwati (2012), Heptariani (2013), Wahyu (2014), Primayoni, et al., (2014), Cefrida (2014) and Akbar (2014), but bertentangan with the results Herawaty (2011) which concluded budget goal clarity negatively affect performance accountability.

4.3. Effect of Reporting System on SKPD Performance Accountability

The regression coefficient of 0.648 variable reporting system means that any increased reporting system will lead to improved performance accountability of SKPD assuming other independent variables remain (unchanged). t of variabel reporting system of 1,018 is smaller than t table amounted to 1.690 ($1.017 < 1.690$), thereby third hipotensis in this study that states that the system is reporting a positive influence on performance accountability of SKPD not been proven.

Based on data analysis, reporting system variables do not have a significant impact on performance accountability. Values SKPD performance accountability quite a varied is not in line with

the score reporting systems tend to be worth a uniform, so the change in score reporting system is not able to influence the value of the SKPD performance accountability.

The local government as an entity that is a responsibility center is required to submit an accountability report form of financial statements and performance. In the agency theory this is an agreement between the owner (the public) and management (local government) to manage and control the government in an effort to maximize the welfare of society. The reporting system implemented by SKPD expected to increase the accountability of SKPD performance. But in this study reporting system can not support performance accountability as a form of local government accountability to the public. Looking at the average value of SKPD performance accountability which is still relatively low and reporting systems are not able to support accountability for performance, when viewed from theory institutional, this is a form of isomorphism mimetic or attempt to imitate, where accountability was ceremonial formal and not oriented substance.

The results support the research Heptariani (2013) which concluded that the reporting system does not affect on performance accountability, but contrary to the results of research Abdullah (2005), Herawaty (2011), Anjarwati (2012), and Wahyuni, et al. (2013) concluded that the reporting system affect on performance accountability.

4.4. Effect of human resources competence on SKPD Performance Accountability

The regression coefficient variable human resource competencies 0.119 means that any increased competence of human resources would lead to an increase in the Performance Accountability SKPD assuming other independent variables remain (unchanged). t of variabel competence of human resources amounting to 0.448 smaller than t table amounted to 1.690 ($0.448 < 1.690$) thus hipotensis fourth in this study stated that the competence of human resources will have a positive effect on SKPD performance accountability not proven.

In theory, the high competence of human resources is expected to improve the accountability of performance as a form of government as an agent to the community that acts as the principal in the agency theory. If you look at the average value of SKPD performance accountability which is still relatively low and the competence of human resources can not support accountability for performance,

it is a form of mimetic isomorphism form or mimic efforts in institutional theory, in which the performanceaccountability is only limited formal ceremonial.

The results support the results of research conducted by Zirman, et al. (2010), but contrary to the results of research and Suseno Nofianti (2014) and Ward (2015) who concluded the competence of human resources positively affects performance accountability.

5. Conclusion, Implication and Limitation

5.1. Conclusion

- a. Budgetary participation , budget goal clarity, the reporting system and human resource competencies overall affect the SKPD performance accountability in territory of local government of NTB.
- b. Budgetary participation has positive effect on SKPD performance accountability in territory of local government of NTB. This shows that the more engaged echelon III and IV in the preparation of planning and budget, the higher the SKPD performance accountability.
- c. Budget goal clarity positive effect on SKPD performance accountability in territory of local government of NTB. This is due to the budget drawn up by a clear and specific objectives will facilitate the achievement of objectives and accountability. The clearer and spesifik goal that made the budget will increase the SKPD performance accountability in territory of local government of NTB.
- d. The reporting system does not affect the SKPD performance accountability in territory of local government of NTB.
- e. Competence of human resources does not affect the SKPD performance accountability in territory of local government of NTB.

5.2. Implication

Results of the study's findings has three implications :

- a. Theoretically, this study implies that factors budgetary participation and budget goal clarity has a positive effect on SKPD performance accountability in territory of local government of NTB.

SKPD as part of local government acting as the agent responsible to the principal in this case is the public requires the participation of managers lower levels in the preparation of the budget and the budget stated clearly and specifically to increase the performance accountability as a form of insurance answers agent to the principal in the agency theory, The average value of performance accountability of SKPD in territory of local government of NTB has not shown the expected results of this case shows that accountability for performance is still limited formal ceremonial or only carry out duty, it is a form of mimetic isomorphism in institutional theory.

- b. In practical terms, the results of this study provide information about the value of SKPD performance accountability in territory of local government of NTB can be enhanced through the involvement of the echelon III and IV in the preparation of planning and budget. It is intended that the performance planning is an important aspect in achieving targeted performance accountability and fit for purpose. Besides partitipasi budgeting, goals set forth clearly and specifically is another factor that can increase performance accountability . Budget targets set out clearly and specifically will facilitate phase to the goals and accountability.
- c. By policy, the result is expected to be input and consideration for SKPD in territory of local government of NTB in formulating policy on performance accountability especially in the preparation of planning and budgeting and reporting in order to involve all elements in SKPD.

5.3. Limitation

- a. This study certainly has limitations that are expected to be developed on research in the future. The limitations in this study include:a. Factors that affect accountability for performance in this study consisted of only four variables, namely budgetary participation, budget goal clarity, reporting systems, and human resource competencies, while there are many other factors that influence. It can be seen from the research model that can only explain 48.4% influence the dependent variable used in the SKPD performance accountability while 51.6% are influenced by other variables that are not used in this study.
- b. This study uses research instrument questionnaire, so it's still possible weaknesses encountered as answers to inaccurate, respondents who answered carelessly, dishonest, and questions were

incomplete or poorly understood by respondents and researchers do not know whether the questionnaire correctly filled by the respondent.

- c. Used of the reporting system variables and competence of human resources have not been able to prove a positive effect on the variable SKPD performance accountability that might be caused by a lack of information that can be collected by a questionnaire that is used, so it is still necessary to do repairs on the questionnaire for the reporting system variables and human resource competencies.

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