

# The Effect of Accountability of Regional Financial Report and Budget Transparency on SKPD Performance with Regional Financial Supervision as a Moderating Variable

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## Abstract

This study aims to test whether the moderation of regional financial supervision can affect the accountability of regional financial reports and the sensitivity of the budget to SKPD performance. The population and samples selected in this study were regional work units (SKPD) in the DKI Jakarta area, questionnaires which would be distributed to regional work units (SKPD) in the DKI Jakarta area with a total of 246 samples. The software used is SmartPLS (partial least square). The results of hypothesis testing in this study found that regional financial accountability has a positive effect on SKPD performance, budget sentiment has a positive effect on SKPD performance, regional financial supervision has a positive and significant effect, regional financial supervision can strengthen the influence of regional financial accountability on SKPD performance and moderation on regional financial supervision is not able to strengthen the effect of budget transparency on SKPD performance. The results of this fifth hypothesis research are to prevent such a situation, SKPD should be able to improve regional financial supervision so that ASN as government employee can preparing the budget have information about public finances, because ASN as government employee that have information complexity about public finances may have optimal SKPD performance .

**Keywords:** Accountability of Regional Financial Reports, Budget Transparency, SKPD Performance, Regional Financial Supervision.

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## INTRODUCTION

Regional financial accountability is the obligation of local governments to provide accountability, present, report and disclose all activities and activities related to the receipt and use of public money to parties who have the right and authority to ask for this accountability (DPRD and the wider community) (Hasugian *et al.*, 2021) . Financial reporting as an element of financial accountability is very important in ensuring the proper use of public finances to provide social services (Chalam & Ng'eni, 2017) . Accountability is a fundamental prerequisite for preventing abuse of power and for ensuring that power is directed towards achieving efficiency, effectiveness, responsiveness and transparency in government business (Abata & Adejuwon, 2012) . We can see this from several research results regarding Public Accountability which is very necessary in achieving government goals which are accompanied by good

Regional Government Performance, including research conducted by (Cahyani, 2019) .

By doing so, financial reporting must contain information that is useful as material for consideration in making decisions, and is easily understood by users of financial reports, easily demonstrating transparency based on the principle of public freedom to obtain information, so that the public can access information in financial reports presented by the government. This, bearing in mind that government activities and programs are carrying out the people's mandate. External transparency is highly emphasized, considering citizens as the main audience for the information provided by public sector entities and especially important in terms of budget transparency because of the key role played by the budget framing the relationship of citizens with various types of organizations (Cuadrado-Ballesteros & Bisogno, 2022). Budget transparency should be oriented towards

creating public value, and the government is required to guarantee a good level of financial sustainability of the policies to be implemented as stated through the budget (Reddick et al., 2017). This is supported by previous research conducted by (Ulya & Astuti, 2020) where in this study the results were obtained that transparency is a principle that guarantees access or freedom for everyone to obtain information about government administration, namely information about policies, the process of making and implementing them, as well as the results achieved or the openness of the government in making regional financial policies so that they can be known and monitored by the DPRD and the public is good.

To run the wheel of development in the regions, a Regional Work Unit (SKPD) was formed with reference to the three performance functions of local government agencies, namely supervision, accountability and transparency. Evaluating performance from time to time is one of the key tasks in an effective performance management cycle whereas employees are given key performance indicators and targets at the beginning of the period which will be used to monitor their performance throughout the period and at the end of the day will be used to measure and reward employees (Peluso et al., 2017). The performance of an employee who is well rewarded feels that he is valued by the company where he works. Therefore the importance of employees who are well motivated, employees become more productive, more efficient, and more willing to work towards the organizational goals they want to achieve (Mohamed, 2014).

Regional financial supervision is closely related to local government performance. This is because the achievement of the success of a vision and mission requires good and maximum supervision, both in terms of planning, budgeting, and implementing previously planned activities. Oversight is about ensuring that financial institutions comply with the regulatory framework, and imposing sanctions on those that do not comply (Masciandaro & Quintyn, 2016). According to (Iskandar, 2018), regional financial supervision is all activities that aim to know, assess, examine and guarantee the realization of effective, efficient, transparent, economical, fair and orderly management and use of regional finances and refers to guidelines and laws and regulations applicable.

Based on this phenomenon, the authors are interested in conducting research on the extent to which regional financial report accountability and budget transparency influence SKPD performance with regional financial oversight as moderator. The objective of the research can be formulated as, first, does the accountability of regional financial reports affect the performance of local governments in the regional work units? Second, does budget transparency affect the performance of local governments in regional work

units? Third, does regional financial oversight affect the performance of local governments in regional work units? Fourth, can regional financial supervision moderate the relationship between accountability of regional financial reports on local government performance in Regional Work Units? Finally, Can regional financial supervision moderate the relationship between budget transparency and local government performance in regional work units?

## LITERATURE REVIEW AND HYPOTHESIS

### Agency Theory

Agency theory views that local governments as agents for society (principals) will act with full awareness for their own interests and views that local governments cannot be trusted to act in the best way for the benefit of society (Zain et al., 2022). According to (Damayanti & Hermanto, 2018) agency theory has been practiced in public sector organizations, especially in the central government and local governments which aim to provide maximum service to the community for the resources used to improve people's welfare and relate to performance reporting practices based on agency theory. In financial reporting and performance reporting, the government, which acts as an agent, has an obligation to provide quality information on financial reports and performance reports that are useful to users, while the public acts as principals in assessing accountability and making decisions, both economic, social and political decisions that have been made made by the government.

### The Effect of Accountability of Regional Financial Reports on SKPD Performance

Financial accountability in the administration of local government is certainly more than just providing financial reports (Akudugu, 2012). Increased accountability, namely better financial management and greater comparability of management performance results between years achieved, are the results of indications of the sustainability of government policies (Ofoegbu, 2014). The accountability of regional financial managers has a positive and significant effect on the performance of local governments in Ngawi district (Istiqomah, 2017). Based on the description above, the first hypothesis is formulated as accountability of regional financial reports has a positive effect on SKPD performance.

### The Effect of Budget Transparency on SKPD Performance

Transparency through SKPD discloses financial and non-financial information to the public through the media in a timely, adequate, clear, accurate and comparable manner and is easily accessible to interested parties (stakeholders) in accordance with their rights (Jitmau et al., 2017). Budget transparency is believed to increase citizens' participation and their trust in the government (Ríos et al., 2017). According to researchers (Saputra & Darwanis, 2014) transparency

affects the performance of the South Aceh SKPD. Based on the description above, the second hypothesis is formulated as budget transparency has a positive effect on SKPD performance.

### **The Effect of Regional Financial Supervision on SKPD Performance**

With good supervision, it will encourage employees to be more active at work and produce good work, especially when completing work in good spirits (Widajatun & Kristiastuti, 2020). Research (Badruzzaman & Ruslina Lisda, 2018) states that regional financial supervision has a positive effect on local government performance. This is supported by the existence of direct supervision carried out by the Inspectorate and BPK in carrying out their duties and responsibilities which will improve the performance of local governments. Based on the description above, the third hypothesis is formulated as regional financial supervision has a significant effect on SKPD performance.

### **Moderation of Regional Financial Supervision Able to Strengthen or Weaken the Effect of Accountability of Regional Financial Reports on SKPD Performance**

Accountability is an obligation that belongs to the party holding the trust (board) to be able to account for, present reports, and disclose all activities and activities which are their responsibility to the party giving the mandate (community) who has the right and authority to ask for this accountability (Merina *et al.*, 2018). According to researchers (Novianti & Nurmalita, 2015) public accountability has a positive effect on regional financial oversight. Internal monitoring can moderate the relationship between public accountability and managerial performance (Febria *et al.*, 2021). Thus it can be concluded that the accountability of regional financial reports has the potential to have an impact on regional financial supervision. In accordance with the previous research statements and the arguments above, the fourth hypothesis is moderation of regional financial supervision is able to strengthen the effect of accountability of regional financial on SKPD performance.

### **Moderation of Regional Financial Supervision Able to Strengthen or Weaken the Effect of Budget Transparency on SKPD Performance**

Budget transparency increases the visibility of fiscal actions, allows citizens to influence the efficiency of public funds, and government accountability (Bronić *et al.*, 2022). According to researchers (Saputro, 2013) stated that public policy transparency has a significant positive effect on supervision, the rapid progress of information technology and its potential for widespread use is used as a means of supporting public policy transparency, this opens up opportunities for various parties to access, manage and utilize information

effectively. quickly and accurately to further encourage the creation of a clean, transparent government, and capable of responding effectively to demands for change. Thus it can be concluded that budget transparency has the potential to have an impact on regional financial supervision. In accordance with the previous research statements and the arguments above, fifth hypothesis is moderation of regional financial supervision is able to strengthen the effect of budget transparency on SKPD performance.

## **METHODOLOGY**

The population selected in this study is the regional work unit (SKPD) in the DKI Jakarta area, the sample comes from the regional work unit (SKPD) in the DKI Jakarta area. This population is also the sample in this study, because each SKPD also carries out the budget preparation process for their own SKPD. This study used a survey method by distributing questionnaires directly to respondents. This questionnaire is in the form of a google form folder containing responses to written questions posed by researchers. The questionnaires that will be distributed to the Regional Work Units (SKPD) in the DKI Jakarta area are 30 samples per area in DKI Jakarta so that the total number of copies is 246 samples. Questionnaires were delivered directly to SKPD agencies and addressed to state civil servants in Regional Work Units (SKPD) in the DKI Jakarta area. The number of samples taken is approximately 5 to 10 times the number of existing indicators (Hair, 2015). The number of indicators of the variables studied is 14 indicators, so that the minimum number of respondents that must be obtained is 100, but the more the better.

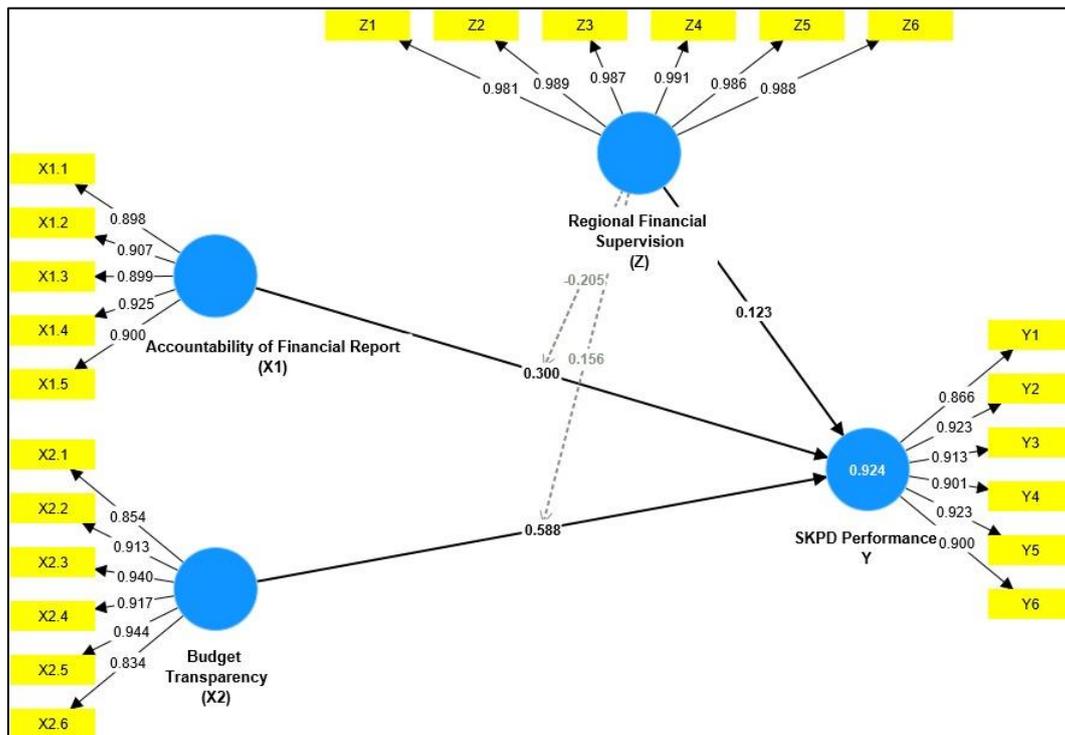
This researcher has four variables studied. The first is the accountability variable of financial statements. Accountability is a fundamental value for any political system. Accountability provides governments with a means to understand how programs might fail and find ways to make programs work better (Onuorah & Appah, 2012). The accountability of regional financial reports uses three indicator variables, namely openness in the mass media, easy access and availability of information (Superdi *et al.*, 2015). The second is the budget transparency variable. Budget transparency can be measured through several aspects, in addition to ease of access to information, mechanisms and public access in expressing opinions must also be considered (Sa'adah, 2015). Budget transparency uses three indicator variables, namely informative, openness, and disclosure (Mardiasmo, 2009). Third, the performance variable of regional work units (SKPD). The performance of government officials is assessed from how government work units strive to provide the best service by utilizing existing resources (Handayani & Retnani, 2018). SKPD heads are budget users or goods users, who are given the opportunity to submit proposals related to the implementation of the main tasks and functions of the

SKPD they lead. The involvement of sub-section heads and staff to be able to provide ideas, ideas, and decide together in the budgeting process is needed for the sake of improving government performance. The performance of regional work units (SKPD) uses six indicator variables, namely input, process, output, outcome, benefit and impact (Mahsun, 2012) . Fourth, regional financial supervision variable. Supervision of regional finances must have been carried out since the planning stage, not only at the implementation and reporting stages as has been the case so far. Supervision of regional finances in this case is supervision of the regional revenue expenditure budget (APBD). APBD supervision is all activities to ensure that the collection of regional revenues, and the expenditure of regional expenditures goes according to the plans, rules and objectives set (Utami & Syofyan, 2013) . Regional financial supervision uses two indicator variables, namely the system implemented by the SKPD and evaluation of irregularities that will be corrected by the SKPD (Binawati & Badriyah, 2022) . Research data were collected using a questionnaire using a Likert scale of 1 to 5. Statements or questions made on the questionnaire were based on indicators of each variable studied. Respondents' answers were collected and then recapitulated for analysis.

**RESULTS AND DISCUSSION**

Respondents in this study were State Civil Apparatus (ASN) who participated in preparing the budget for 10-20 ASN Regional Work Units (SKPD) in all areas of DKI Jakarta who were considered capable

of describing overall SKPD performance, so that the total number of respondents in this study was 246 people. Based on the data filled in by the respondents in the research questionnaire, it can be seen that the characteristics of ASN respondents in the Regional Work Units (SKPD) in all areas of DKI Jakarta who filled out the research. The characteristics of the respondents presented were Instance, gender for men 50.4% and women 49.6%. With four age groupings, namely 21-30 years as many as 71.1% or 175 respondents, 31-40 years as many as 19.1% or 47 respondents, 41-50 years as many as 7.7% or 19 respondents, >50 years as many as 2% or 5 respondents. As well as respondents in the study had different educational paths taken, namely there were 5 last educational groupings namely SMA/SMK as much as 6.9% or 17 respondents, Diploma as much as 28.9% 71 respondents, Literature 1 (S1) as much as 46.3% or 114 respondents, Literature 2 (S2) as much as 15.4% or 38 respondents, and Literature 3 (S3) as much as 2.4% or 6 respondents. And the sample respondents in the study were grouped into six regions in DKI Jakarta, namely South Jakarta as many as 22.4% or 55 respondents, East Jakarta and West Jakarta as many as 20.3% or 50 respondents, Central Jakarta 12.2% or 30 respondents, North Jakarta as much as 16.7% or 41 respondents and the Thousand Islands 8.1% or 20 respondents. Data quality test in this study uses *Partial Least Square* (PLS), which is a *Structural Equation Modeling* (SEM) equation model, with an approach based on *variance* or *component -based structural equation modeling*. The software to be used is SmartPLS (*Partial Least Square*).



**Figure 1: Loading Factor**  
Source: SmartPLS Processed Data

The initial evaluation or model measurement test is reflective in nature, namely with convergent validity. Evaluation of convergent validity begins by looking at item reliability as indicated by a loading factor value of more than 0.5, so it has good validity. For research in the early stages of developing a measurement scale, a loading value of 0.5 to 0.60 is considered sufficient. The significance test of factor

loading can be done with the t statistic or p value, if the t statistic is > 1.96 and the p value is <0.05 then it has significant validity. From the picture above it shows that the loading factor gives the recommended appropriate value. This means that the indicators used in this study are valid or can be said to have met convergent validity.

**Table 1: Construct Validity and Reliability**

Hypothesis	Cronbach's Alpha	Composite reliability rho_A	Composite reliability rho_C	Average variance extracted (AVE)	Decision
Accountability of Regional Financial Reports (X1)	0.945	0.950	0.958	0.820	accepted
Budget Transparency (X2)	0.963	0.957	0.963	0.812	accepted
SKPD Performance (Y)	0.955	0.956	0.964	0.818	accepted
Regional Financial Supervision (Z)	0.995	0.995	0.996	0.974	accepted
RFS (Z) → ARFR (X1)	1,000	1,000	1,000	1,000	accepted
RFS (Z) → BT (X2)	1,000	1,000	1,000	1,000	accepted

Source: SmartPLS Processed Data

To see the validity test is done by comparing the square root of the *average variance extracted* ( $\sqrt{AVE}$ ) having > 0.50, it can be said that the validity test can be declared valid. Reliability test is used to determine whether the research questionnaire used is reliable or reliable, for reliability tests conducted with *Cronbach's Alpha*, *Composite reliability rho\_A* and *Composite reliability rho\_C* for all variables has results > 0.70, it can be said that the reliability test can be declared reliable. This *Cronbach's Alpha* to test the reliability of the instrument, which means that the closer the reliability coefficient, the better. Consistency

reliability between items or coefficients is found in *Cronbach's Alpha*. So thus all research instruments can also be said to be reliable. Testing the structural model or inner model is used to test hypotheses between variables, which can be seen from the P value and T statistic, if the P value is below 0.05 or 5% it means accepted or significant and if the T statistic is above 1.96 then it is significant. To prove the hypothesis, the test is based on the Path Coefficients (path coefficients) as shown in the table below which is the result of proving the following hypothesis:

**Table 2: Hypothesis Testing**

Hypothesis	Original samples	Sample means	Standard deviation	T Statistics	P Values	decision
H <sub>1</sub> ARFR (X1) → SKPD P (Y)	0.300	0.311	0.077	3,894	0.000	accepted
H <sub>2</sub> BT (X2) → SKPD P (Y)	0.588	0.580	0.087	6,736	0.000	accepted
H <sub>3</sub> RFS (X3) → SKPD P (Y)	0.123	0.120	0.037	3,343	0.001	accepted
H <sub>4</sub> RFS (Z) * ARFR (X1) → SKPD P (Y)	-0.205	-0.186	0.093	2,218	0.027	accepted
H <sub>5</sub> RFS (Z) * BT (X2) → SKPD P (Y)	0.156	0.145	0.097	1,609	0.109	rejected

Source: SmartPLS Processed Data

Based on the results of hypothesis testing in this study it was found that the first hypothesis (H1) was accepted and it can be concluded that the accountability of regional financial reports positive effect on SKPD performance. This can be seen from the P Values which are 0.000 and the decision is accepted. In line with research evidence from (Istiqomah, 2017) the accountability of regional financial managers has a positive and significant effect on local government performance. Based on the results of hypothesis testing in this study it was found that the second hypothesis (H2) was accepted and it can be concluded that budget transparency has a positive effect on SKPD. This shows the relationship between budget transparency and

SKPD performance. The results of this study are in accordance with the research that was found by the research (Saputra & Darwanis, 2014) transparency affects SKPD performance. Proof of the third hypothesis (H3) based on the results of this test found that the effect of regional financial supervision on SKPD performance has a positive and significant effect, so H3 is accepted. The results of this study strengthen the results of research (Badruzzaman & Ruslina Lisda, 2018) stating that regional financial supervision has a positive effect on local government performance. In the fourth hypothesis (H4) regional financial supervision is negative and significant, meaning it can weaken the influence of regional financial report accountability on

SKPD performance. So it can be stated that the accountability of regional financial reports to SKPD still lacks the potential to have an impact on regional financial supervision as a moderating variable. For the last hypothesis, namely the fifth hypothesis (H5) moderation of regional financial supervision is not able to strengthen the effect of budget transparency on SKPD performance. Thus this research is not in line with research conducted by (Saputro, 2013) stating that public policy transparency has a significant positive effect on oversight, and is able to respond effectively to demands for change.

The results of this study deserve discussion related to the results of the coefficient of determination. The coefficient of determination is usually used as the basis for determining the effect of the independent variable on the dependent variable. The formula used is:  $KD = R^2 \times 100\%$ . Based on data processing in this study,  $R^2$  was obtained, namely 0.924. From the value of the coefficient of determination ( $R^2$ ) 0.924, which means that the influence of financial statement accountability and budget transparency on SKPD performance contributes 92.4% while the remaining 8.6% is influenced by other factors outside this study.

## CONCLUSIONS AND SUGGESTIONS

This study aims to see how far the influence of regional financial reporting accountability and budget transparency on SKPD performance with regional financial supervision as a moderating variable. Based on the research findings and hypothesis testing that has been proposed, it can be concluded that regional financial accountability has a positive and significant effect on SKPD performance, budget transparency has a positive effect on SKPD performance, regional financial supervision has a positive and significant effect, regional financial supervision can strengthen the influence of regional financial accountability on SKPD performance and moderation of regional financial supervision unable to strengthen the effect of budget transparency on SKPD performance. From the results of this fifth hypothesis research, to prevent such a situation, SKPD should be able to improve regional financial supervision so that ASNs in preparing the budget have information disclosure about public finances, because ASNs that have information disclosure about public finances may have optimal SKPD performance.

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