# *THE INFLUENCE PERFORMANCE BASED BUDGETING AND FINANCIAL REPORTING SYSTEM OF ACCOUNTABILITY PERFORMANCE OF GOVERNMENT AGENCIES*
## *(Case Study On BPKAD - Cimahi City Government)*

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***ABSTRACT***

*This study aims to determine whether the Performance Based Budget and Financial Reporting System significantly influence the Accountability Performance of Government Agencies with case studies in the Regional Financial and Asset Management Board (BPKAD) - Cimahi City Government. This research uses survey form through questionnaire as a research tool that is disseminated to 27 employees of Regional Finance and Asset Management Board (BPKAD) - Cimahi Municipal Government with saturated sample selection.*

*The object of this research is the employee of the Regional Finance and Asset Management Board (BPKAD) - Cimahi City Government. Tests conducted using validity and reliability test. Data processing is analyzed by using descriptive statistic with Structural Equation Modeling (SEM) analysis technique using Partial Least Square (PLS).*

*Based on the results of hypothesis testing is known that Performance Based Budget has a significant influence on Accountability Performance Government Agencies and Financial Reporting System has a significant influence on Performance Accountability Government Agencies. Performance-Based Budgeting has an influence of 41.9% on Performance Accountability Government Agencies, while Financial Reporting System has an influence of 40.1% on Performance Accountability of Government Agencies.*

Keywords: Performance Based Budgeting, Financial Reporting System, Performance Accountability of Government Agencies

## I. Introduction
### 1.1. Background

Currently, in the use of budgets both central and local governments are often reflected in the performance of public sector organizations that are illustrated as unproductive, inefficient, low quality, and poor creativity (Bahri, 2012).

One element of public sector reform is that demands for extended autonomy to district and city areas of too great a lead from the central government cause local initiatives and initiatives tend to die so that local governments often make regulatory fulfillment a goal and not as a means of improving public services (Sulisiana, 2013). Through budget reforms that have been undertaken by the government, demands for the establishment of a trustworthy government and supported by government agencies that are effective, efficient, professional and accountable and able to provide excellent service in the process of APBD arrangement so as to mencepapkan transparency and increase public accountability (Komang Sri Endrayani, 2014). public as a tool of public accountability (Bahri, 2012).

A good performance-based budget by government agencies and optimal oversight of the quality of government agencies 'financial reports is expected to improve accountability of government agencies' performance so that the performance of government affairs can be optimal

(Laura wahdatul, 2012). Through a performance-based budgeting process the municipal / district government determines the outputs and outcomes of each service program, then local governments can set targets for achievement, thus spending is done on a priority basis and the work unit should be responsible for output and outcome outcomes (Adisasmita, 2011: 52).

But in fact, Sumiyati (2015) as Head of Education and Training Agency of Finance stated that, there are four problems in the implementation of performance-based budget, the problem concerns governance, leadership ownership, human resources and information systems. In governance have problems in its application, have you used the let's managers manage principle? Should focus on control on the outcome / output, not just the input alone. And in the system the role of the auditor should be able to build the system, not just chasing mistakes, but improve the performance architecture in the future process.

While in the problems in leadership ownership need to have time to build logic model, at the strategic level. Need an intensive process to build inter-agency logic model and final permaslahan in HR, all managers need to master about the performance architecture and logic model. This is crucial when the manager of an organization does not build a logic model pattern properly, it will make the accountability assessment of its performance will decrease, because the role of the manager who has the power will be a bit difficult.

A good financial reporting system is required to monitor and control the performance of managers in plotting the established budget, each government agency is obliged to provide financial information and other information to be used for economic, social and political decision making by interested parties (Mardiasmo , 2011: 159). The general purpose of public sector financial reporting is to provide information about the financial position, performance, and cash flows of an entity that is useful for a large number of users to create and evaluate decisions on resource allocation used by an entity in its activities to achieve its objectives Bastian, 2010: 297). Meanwhile, Head of BPKAD Kota Cimahi Hella Haerani (2017) revealed Regarding the reporting of responsibility since 2015, the regional financial management system has entered the phase of fundamental change.

This is marked by changes in various regional financial management policies by the central government. That is the transition to SAP based Accrual. This change is through the establishment of legislation package in the area of regional financial management followed by the implementation guidance in the form of government regulations and ministerial regulations. Difficulties must exist at the time of transition, especially the need to be underlined is the relevance of products in the form of financial statements local government still get a lot of obstacles both the recording based on accruals and regulations that still have to be studied.

The staff of the Secretariat of the Regional Finance and Asset Management Board (BPKAD) - Cimahi Municipal Government, Kokom Komariah (2017) observes that the limited number of employees with the background of accounting education has made the lack of understanding / mastery of the local government apparatus in managing the finances properly. In addition, the aspect of structuring the apparatus often does not follow the principle of "the right man in the right place" so that ultimately would have an impact on the financial reporting system.

Sudiarto (2017) as the executor of the Mayor's task stated that the evaluation result on the performance accountability of local government institutions received a score of 50.27 or the predicate CC ", this is due to financial reporting, planning documents for the Medium Term Development Plan (RPJMD) and Strategic Plan (Renstra) in each Unit of Local Government has not been in accordance with the rules that have been set, especially since the transition SAP to accrual in financial reporting is still experiencing some obstacles, this makes the performance of institutions decreased. The previous research which became the basis of this research was conducted by Komang Sri Endrayani (2014) stated that the performance-based budget significant influence on the performance accountability of the government. In addition, research conducted by

Laura Wahdatul (2012) obtained the results of financial reporting systems have a significant effect on Performance Accountability Bandung Regency Government Agencies.

### 1.2. Formulation of the problem

Based on the background that has been described then the writer can write the formulation of research problems as follows:

1. How big influence of Performance Based Budget to Performance Accountability of Government Institution.
2. How big is the influence of Financial Management System to Performance Accountability of Government Institution.

### 1.3. Research Objectives

The purpose of this study is to find the truth related research topics Influence Performance-Based Budget and Financial Reporting System to Accountability Performance Government Agencies.

The purpose and purpose of this study are as follows:

1. To know the effect of Performance Based Budget to Performance Accountability of Government Institution.
2. To determine the effect of Financial Reporting System on Performance Accountability of Government Agencies.

### 1.4. Usefulness Research

#### 1.4.1. Practical Usefulness

This research is expected to give contribution thoughts and inputs for government agencies and problem solving concerning the influence of Performance Based Budget and Financial Reporting System to Government Performance Accountability.

#### 1.4.2. Academic Uses

Academic Usability is for the purposes of scientific development, while the usefulness of this study are as follows:

1. As the development of science on the Influence of Performance Based Budgeting and Financial Reporting System to Performance Accountability of Government Institutions.
2. As a means of applying theory so that it is useful to other academics who need it.

## II. Literature Review, Framework For Thingking And Hypotheses

### 2.1 Literature

#### 2.1.1 Performance Based Budgeting

Muhammad Syam Khusufi (2013: 35) states that performance-based budgeting is a budget system that emphasizes more on the utilization of available funds to achieve optimal results.

Riawan Tjandra (2009: 43) describes a performance-based budget is a systematic approach to help governments become more responsive to the taxpayer community by linking program funding to performance and production.

Based on some of the above definitions, it can be said that performance-based budget is a budget system that emphasizes more on the utilization of funds regarding the level of achievement of the implementation of an activity or policy program in realizing organizational goals, goals, vision and mission poured strategic planning of an organization to achieve optimal results .

### 2.1.2 Financial Reporting System

Fahmi (2012: 25) argued that the financial statements are the result of accounting process that can be used as a tool to communicate between financial data or activities of a company with the parties concerned with the data or activity.

Referring more to the public sector, Norman Flynn & Alberti Asquer (2016: 119) describes the government's financial reporting system more to consolidated financial reporting, consolidated financial reporting provides information about the overall financial position of the *public sector rather than of any particular component, like the central government, sub-national government, public sector agencies and other entities. For example, consolidated financial reporting provides information on the total level of indebtedness of public sector entities. Without consolidated financial reporting, it would be harder to estimate the total amount of liabilities of the government.*

From these explanations, it can be seen that the consolidated financial reporting further summarizes the entire financial position of the government, be it the central government, regional and even the smallest entity such as SKPD (Unit of Regional Device). Based on the above definition of experts, it can be said that the financial reporting system is a process report that shows the company's financial condition at this time or in a period of physical or non-physical tertentubaik each other and work together in harmony to achieve a single goal.

### 2.1.3 Government Performance Accountability

According to Mardiasmo (2009: 5) states that the performance accountability of government agencies is the basis of financial reporting in the government based on the right of the community to know and receive explanations for the collection of resources and their use. The statement shows that accountability allows the public to assess government accountability for all activities undertaken by the government. According to Riawan Tjandra (2009: 43) The performance accountability of the government on the results can improve the quality of government performance, performance accountability orientation will stimulate the performance of government institutions with the necessity of capacity building to meet the performance targets required to achieve measurement of budget utilization performance. Shifting the line-item budget model to a performance-based accountability budget becomes a necessity. The next implication is to improve the quality of government-oriented public service performance. Based on the explanation of the definition by the experts above, it can be said that the performance accountability of government agencies is the responsibility of public institutions to manage the organization effectively and efficiently, and explain the performance and actions of a person, legal entity or leadership organization to other parties who have the right and authority to ask for accountability and information.

## 2.2 Framework

### 2.2.1 The impact of performance- based budgets ($X_1$) on Government Performance Accountability (Y)

According to Dedi Nordiawan (2011: 27) that performance-based budget weaknesses are few from central and local governments that have budget or accounting staff who have sufficient capacity to identify measurement units and carry out cost analyzes and many government services and activities have been specially built on the budget is spent, sometimes the activity is measured cost in detail and other detailed measurements without adequate consideration of the necessary or absence of the activity itself.

According Mursyindi (2013: 58) Performance-based budgeting classifies accounts in each budget based on standard cost to obtain maximum efficiency whose budget is based on the standard cost perunit costing multiplied by the number of units of activity to be performed in that period.

### 2.2.2 Effect of Financial Reporting System ($X_2$) Against Accountability Performance Government Agescies (Y)

According to Indra Bastian (2010: 297) the public sector financial report is the reproduction of the financial position of transactions conducted by a public sector entity.

While Erlina Rasdianto (2013: 6) said that the financial reporting system is an accounting system that includes the process of recording, classification, interpretation, summary of transactions or financial events and financial reporting in the implementation of regional expenditure budget.

Meanwhile, Mahmudi (2016: 251) stated that government agencies should build and have a good Financial Reporting System. Often the occurrence of various cases of corruption, misappropriation of state finances, budget wastage, organizational inefficiency, and poor quality of government financial reports one of the main causes is the weakness of its financial reporting system.

According to Indra Bastian (2010: 297), the relationship between the Financial Reporting System with Performance Accountability of Government Institutions has a significant positive relationship which states that in order to create performance accountability, local government as the responsible financial management system is required to submit accountability report on activities and financial performance to its stakeholders.

## 2.3 Hypothesis

Based on the above framework, the researcher assumes a temporary decision (hypothesis) as follows:

H1: Performance-Based Budget Affects Government Accountability Performance.
H2: The Application of Financial Reporting System has an effect on to Government Performance Accountability.

# III. Research Methods

Research Methods The method used in this research is descriptive research method and verifikatif. By using the research method will be known significant relationship between the variables studied so as to produce a conclusion that clarify the description of the object under study.

According Sugiyono (2013: 47), the definition of descriptive method is a method used to analyze data by way of describing or menggambarkandata that have been accumulated as it is without intending to make conclusions that apply to the public or generalization..

While the method of verification by Mashuri (2008) in Umi Narimawati (2010: 29) states that the verification method is to check whether or not it is clear to test a way with or without improvements that have been implemented elsewhere by overcoming problems similar to life.

## 3.1 Variable Operationalization

Operational variables are needed to determine the type, indicator, and scale of the related variables in the study, so that hypothesis testing with the tool of bantustatistik can be done correctly according to the research title. The variables that will be measured in this research are:

1. Independent or Independent Variables
   According Sugiyono (2013: 39), independent variables are variables that will affect or the cause of the change or the emergence of the dependent variable (bound). The independent variables in this study are Performance Based Budget (X1) and Financial Reporting System (X2).
2. Dependent or Dependent Variable
   According to Sugiyono (2013: 40), the dependent variable is the variable that is affected or the result due to the independent variables. Dependent variable in this case is Local Government Performance Accountability.

### 3.2 Data Sources and Data Collection Tecgniques

#### 3.2.1 Data Sources

Data source used in this research is primary data. Primary data collection is by distributing questionnaires for employees at the Regional Finance and Asset Management Board (BPKAD) contained in the Government of Cimahi City - West Java Province.

#### 3.2.2 Data Collection Technique

Data collection methods used in this study in two ways, namely field research (field research) and library studies (library reserach):

a. Library study
   Library study is used to collect secondary data from entities, theoretical basis, and information related to this research by means of documentation. The study was conducted, among others, by collecting data sourced literature of lecture materials, and results that have something to do with the object of research.
b. Field Studies
   Field study is conducted by collecting data through direct observation on the entity concerned

### 3.3 Population ,Sample and Place and Time Of Study

#### 3.3.1 Population

population is an object that has certain characteristics that have been set to be studied and studied. The population used is the number of employees at the Financial and Asset Management Agency (BPKAD) contained in the Government of Cimahi City - West Java Province.

#### 3.3.2 Sampel and Place

Due to the number of respondents in the Regional Finance and Asset Management Board (BPKAD) in the Government of Cimahi City - West Java Province amounted to 27 employees, the researcher chose to use the saturated sample, which took all the population of 27 respondents as a sample by establishing the level of trust or 95% confidence and 5% error rate. In accordance with the purpose of research, the authors want to know how big Influence Performance-Based Budget and Financial Reporting System to Accountability Performance Government Agencies.

#### 3.3.3 Time Of Study

To obtain data and information related to the problem under study the authors conducted a study on the Regional Financial and Asset Management Board (BPKAD), Cimahi City Government - West Java Province. This study began in February 2017 until July 2017.

### 3.4 Data Testing Method

#### 3.4.1 Test Validity

According Jogiyanto (2007: 123) the validity shows that a test can really measure what should be measured. The higher the validity of a test tool, the more it is about the target. The results of research is valid if there are similarities between the data collected with the actual data occurred on the object under study.

#### 3.4.2 Test Reliability

After the validity test, then to the items that are valid tested reliability test, are steady, stable and consistent. Reliability shows the consistency and stability of a measurement scale meaning that measurements of the same subject group will produce the same result with multiple measurements a After the validity test, then to the items that are valid tested reliability test, are steady, stable and consistent. Reliability shows the consistency and stability of a measurement scale meaning that measurements of the same subject group will produce the same result with multiple measurements as long as the measured aspect is unchanged (Kuncoro, 2003: 154).s long as the measured aspect is unchanged (Kuncoro, 2003: 154).

### 3.5 Data Analysis Method

After the data collected the author to analyze the data that has been described. The author analyzed the data using descriptive and verification methods.

1) Descriptive Data Analysis

   This research uses a descriptive type of research tool or tool that is implemented through data collection in the field. Descriptive research is a type of research that describes what is done by the Regional Government Work Unit Cimahi City based on the facts that exist for the next processed into data. The data is then analyzed to obtaina conclusion.

2) Analysis of Verifikatif Data

   Verifikatif analysis in this study by using a statistical tool that is tested variance-based structuran equation or better known as Partial Least Square (PLS) using SmartPLS 2.0 software. The author uses Partial Least Square (PLS) on the grounds that the variables used in this study are latent variables (measurable direct) which can be measured based on the indicators (variable manifest), and jointly involves the level of error measurement (error) .

   So the authors can analyze in more detail the indicators of latent variables that reflect the most powerful and weakest latent variables that include the degree of error. According to Imam Ghozali (2006: 18), Partial LeastmSquare (PLS) is a powerful analytical method because it does not assume data to be measured by a certain scale, the number of small samples. The purpose of Partial Least Square (PLS) is to help researchers to get the value of latent variables for prediction purposes.

## IV. Research Results and Discussion

### 4.1 Research

In this section will be presented the level of return kuisoner (response rate), characteristicsrespondent, test results validity and reliability of measuring instruments, research results and discussion aboutnpengaruh regional financial accounting system, budget based on

performance and performance of local government. The method of analysis used to process the data in this study is descriptive analysis and verification analysis as a tool in making conclusions.

### 4.1.1 Quality Testing of Measuring Instruments

1) Validity Test Result

Validity test is used to prove the extent to which the validity of a questionnaire. A questionnaire is said to be valid or valid if the question on the questionnaire is able to express something that will be measured by the questionnaire and has a value of validity coefficient greater than the critical value specified that is equal to 0.381. These results indicate that all of the question items used for the three variables already have validity requirements and are appropriately used as a tool for collecting data on this research.

2) Reability Test Result

Measuring instruments other than must be valid must also have reliability or reliability. A measuring instrument can be said reliably if the measuring instrument is used repeatedly will give relatively the same results (not much different). This reliability test is intended to test the consistency level of the research measuring instrument. In this research, to test the consistency level of the research tool used Split Split Half. A construct is acceptable if it has a reliability coefficient value greater than or equal to 0.7. From the results of reliability testing, it is seen that the value of reliability coefficient obtained each variable is greater than the critical point 0.7 which indicates that the three variables tested already showed reliability so that it is eligible for use in research penelitian.

### 4.1.2 Descriptive Analysis of Performance-Based Budgeting

**Tabel 1**

**Average Performance Budget Score Recapitulation** (X1)

| No. Kuesioner | Indikator | Skor Aktual | Skor Ideal | Persentase (%) | Kategori |
|---|---|---|---|---|---|
| 1 | Orientasi yang sama pada hasil | 57 | 135 | 42.2% | Kurang |
| 2 | Penerapan rencana kinerja tahunan | 64 | 135 | 47.4% | Kurang |
| 3 | Pengembangan indikator kinerja | 99 | 135 | 73.3% | Baik |
| 4 | Sistem pengumpulan data kinerja | 71 | 135 | 52.6% | Cukup |
| **Total** | | **291** | **540** | **53.9%** | **Cukup** |
| | | | | | |

In the table above can be seen the average percentage of responses for Performance-Based Budget variables by 53.9%, according to Umi Narimawati (2007: 85) the numbers are included in the category Enough because the interval is 52.01% - 68.00%. This quantity does not reach 100% and has a fairly large gap of 46.1%. This 46.1% Gap shows that the cause of performance budget (X1) in BPKAD in Kota Cimahi has not reached the ideal level, especially on the same Orientation indicator on the outcome and implementation of the annual performance plan.

### 4.1.3 Descriptive Analysis of Financial Reporting System

**Tabel 2**
**Average Recapitulation of Respondent Rating Score of Financial Reporting System ($X_2$)**

| No. | Indikator | Skor Aktual | Skor Ideal | Persentase (%) | Kategori |
|---|---|---|---|---|---|
| 5 | Dapat dipahami | 78 | 135 | 57.8% | Cukup |
| 6 | | 97 | 135 | 71.9% | Baik |
| 7 | Relevan | 64 | 135 | 47.4% | Kurang |
| 8 | | 70 | 135 | 51.9% | Kurang |
| 9 | Keandalan | 95 | 135 | 70.4% | Baik |
| 10 | Dapat diperbandingkan | 100 | 135 | 74.1% | Baik |
| **TOTAL** | | **507** | **810** | **62.2%** | **Cukup** |

In table 4.6 above can be seen the average percentage of responses for the variable Financial Reporting System of 62.2%, according to table 3.3 numbers are included in the category Enough because it is at intervals 52.01% - 68.00%. This quantity does not reach 100% and has a gap of 37.8%, Gap of 34.8% indicates the cause of Financial Reporting System at BPKAD in Cimahi City has not reached the ideal level. And the biggest shortcoming according to this research is on Relevant indicator.

### 4.1.4 Descriptive Analysis of Performance Accountability of Government Institutions

**Tabel 3**
**Average Recapitulation of Rating Scores of Respondents Accountable for the Performance of Government Agencies (Y)**

| No. | Dimensi | Indikator | Skor Aktual | Skor Ideal | Persentase (%) | Kategori |
|---|---|---|---|---|---|---|
| 11 | Akuntabilitas hukum dan kejujuran | Penegakan Hukum | 94 | 135 | 69.6% | Baik |
| 12 | | Akuntabilitas Kejujuran | 99 | 135 | 73.3% | Baik |
| 13 | Akuntabilitas Menejerial | Pengelolaan organisasi secara efektif | 90 | 135 | 66.7% | Cukup |
| 14 | | Pengelolaan organisasi secara efisien | 71 | 135 | 52.6% | Cukup |
| 15 | Akuntabilitas program | Pertanggungjawaban program | 99 | 135 | 73.3% | Baik |
| 16 | Akuntabilitas kebijakan | Dampak | 75 | 135 | 55.6% | Cukup |
| 17 | | Tujuan | 63 | 135 | 46.7% | Kurang |
| 18 | Akuntabilitas Finansial | Efisien | 69 | 135 | 51.1% | Kurang |
| 19 | | Efektif | 65 | 135 | 48.1% | Kurang |
| 20 | | Ekonomis | 71 | 135 | 52.6% | Cukup |
| **TOTAL** | | | **796** | **1350** | **59.0%** | **Cukup** |

In table 4.11 it can be seen that the average percentage of responses for the performance accountability variable of government institutions is 59.0%, according to table 3.3 the numbers are categorized Enough because it is at interval 52.01% - 68.00%. This quantity does not reach 100% and has a gap of 41%. Gap of 41% shows the cause of accountability performance of local

government agencies in BPKAD Cimahi City has not reached the ideal level. The main disadvantage for this variable is the Financial Accountability Dimension.

### 4.1.5 Analytical Results Verifikativ Performance-Based Budget Against Accountability Performance Government Agencies

The correlation coefficient value obtained for Performance Based Budget variables with Performance Accountability of Local Government Institutions is 0.877, the figure is included in the category of High correlation / Marked relationship / High because it is at the interval 0.70≤ r <0.90.

the value of correlation coefficient marked positive indicating a unidirectional relationship, meaning that if the Implementation of Performance-Based Budget goes well enough it will have an impact on the better also the Accountability Performance of Government Agencies. Performance-Based Budget gives a partial influence of 41.9% on Performance Accountability of Government Institutions with details of 27.7% direct influence and 20.2% is an indirect influence through the Financial Reporting System.

### 4.1.6 Analytical Results Verifikatif Financial Reporting System Against Accountability Performance Government Agencies .

The correlation coefficient value obtained for financial reporting system variables with Performance Accountability of Local Government Institutions is 0.877, the figure is included in the category of High correlation / Marked relationship / High because it is at the interval 0.70≤r <0.90 value of correlation coefficient marked positive signifies unidirectional relationship, meaning if the better the Financial Reporting System it will have an impact on the better also against Accountability Performance Government Agencies.

Financial Reporting System gives a partial influence of 40.1% on Government Institution Performance Accountability with details of 40.1% direct influence and 20.2% is an indirect influence through Performance Based Budgeting.

### 4.1.7 Hypothesis Testing

1) Hypothesis Testing Influence Performance-Based Budget Performance Accountability Agencies Government Agencies

   Based on the test results can be seen tcount value system Performance-Based budget of 2.163 larger than ttable (2.064). Because the value of t count is greater than ttable, then the error rate of 5% decided to reject Ho so Ha is accepted. So based on the test results can be concluded that the Performance Based Budget significantly influence the Accountability of local government performance.

2) Hypothesis Testing Influence of Financial Reporting System Against Accountability of Government Institution Performance

Based on the test results can be seen tcount system Financial Reporting System of 2.159 larger than t table (2.064). Because the value of t count is greater than ttable, then the error rate of 5% decided to reject Ho so Ha is accepted. So based on the test results can be concluded that the Financial Reporting System has a significant effect on the accountability of local government performance.

## 4.2 Discussion

### 4.2.1 The Influence of Performance-Based Budget to Performance Accountability of Government Institution

Performance-Based Budget to Performance Accountability of Government Institution gives influence equal to 41.9%, with strong correlation level that is equal to 0.877. thitung obtained for 2.163, this value is bigger than ttable 2.064, so it can be concluded that hypothesis testing gives results reject Ho and accept H1 which means Performance Based Budget give significant influence to Accountability Performance Government Institution in BPKAD Kota Cimahi. Performance-Based Budget gives positive influence to Performance Accountability of Government Institution, which means better implementation of Performance Based Budget will make Accountability of Government Institution Performance in Cimahi City better also. the implementation of the Performance Based Budget will make Accountability Performance Government Agencies in Cimahi City the better too.

In this study, these two variables have not reached the ideal point or have not reached the target where there is still a gap of 46.1% for Performance Based Budget variables and 41% for the performance accountability variable of government institutions, so it can be concluded that the performance-based budget has not run well or still exist problems that occur in performance-based budgets that may affect the accountability of government agencies. Based on the results of the responses of respondents, the major deficiencies in performance-based budgets are the same orientation indicators on outcomes.

The results of this study indicate that the direction of this positive relationship is also supported by the theory in the previous discussion, according to Bahri (2012) on the performance budget approach implemented to create an accountability in the context of the implementation of regional autonomy and decentralization that must be accountable to the community. Meanwhile, according to Indra Bastian (2006: 54), revealed that the relationship between performance-based budget with performance accountability of government agencies has a significant positive relationship, which states that efforts to create a performance-based budget management system is expected to meet the demands and needs of the community, namely the establishment of the spirit of decentralization, democratization, transparency, and accountability in the process of governance in general and the process of managing local finances in particular. Similarly, Mardiasmo (2004: 105) argues that accountability is a public responsibility which means that the budgeting process from planning, formulation and implementation of activities must be properly reported and accountable to the DPRD and the community from such expenditures and outcomes. And Abdul Hafiz Tanjung (2014: 6) explains that one of the fundamental things about performance-based budgeting is not getting optimal results due to the scarcity of human resources apparatus that has inadequate competence in emphasizing the utilization of available funds to achieve optimal results.

The results of this study are also supported by previous studies by Komang Sri Endrayani (2014) the results of his research suggests that performance-based budgets affect the Accountability of Government Performance. According to Gita Soraya (2012) the results of his research suggests that performance-based budget has a positive and significant impact on Government Performance Accountability.

Positive influence on both variables is also in accordance with the phenomenon that occurs according to Sumiyati (2015) as Head of Education and Training Agency of Finance revealed that, there are four problems in the implementation of performance-based budget, the issue concerns governance, leadership ownership, human resources and information systems. Need an intensive process to build inter-agency logic model and the last problem in HR, all managers need to master about the performance architecture and logic model. This is crucial when the manager of an organization does not build a logic model pattern properly, it will make the assessment of accountability of its performance will decrease, because the role of manager who has the power will be a little difficult.

### 4.2.2 Effect of Financial Reporting System on Performance Accountability of Government Institutions

Financial Reporting System on Accountability of Government Institution Performance gives influence of 40.1%, with a very strong correlation level of 0.877 (0.800-1.00). thitung obtained for 2.159, this value is bigger than ttable 2.064, so it can be concluded that hypothesis testing gives results reject Ho and accept H1 which means Financial Reporting System gives significant influence to Performance Accountability of Government Institution BPKAD in Cimahi City. Financial Reporting System gives a positive influence on Accountability Performance Government Agencies, it can be concluded the better Financial Reporting System will make Accountability Performance Government agencies in the City Cimahi better too.

In this study, Financial Reporting System has not reached the ideal point or has not reached the target where there is still a gap of 59.9%, so it can be concluded that the Financial Reporting System has not run well or there are still problems that occur in the Financial Reporting System in SKPD in Cimahi, in the Relevance indicator.

The results of this study indicate the direction of this positive relationship is also supported by the theory in the previous discussion that is according to Erlina Rasdianto (2013: 6) said that the financial reporting system is an accounting system that includes the process of recording, classification, interpretation, summary of transactions or financial events and reporting finance in the context of implementation of regional expenditure budget. While Mahmudi (2016: 251) states government agencies should build and have a good Financial Reporting System. The quality of government financial statements can be bad one of the main causes comes from the weakness of the financial reporting system itself.

Meanwhile, according to Indra Bastian (2010: 297), revealed that the relationship between the Financial Reporting System with Performance Accountability of Government Institutions has a significant positive relationship which states that in order to create performance accountability, local government as the responsible financial management system required to submit accountability report of activity and financial performance to its stakeholders.

The results of this study also supported by previous research according to Laura Wahdatul (2010) research results suggest that there is a positive and significant influence between the financial reporting system to accountability performance of government agencies, according to Ni

Made Mega Cahyani (2015) research results show financial reporting system significant on the performance accountability of government agencies with a positive relationship direction.

The positive influence on these two variables is also consistent with the phenomenon that occurred in 2017, Sudiarto (2017) as the executor of the Mayor's task stated that the evaluation result on the performance accountability of Local Government Institution obtained the value of 50.27 or the predicate "C", this is due to financial reporting , performance planning documents of the Regional Medium-Term Development Plan (RPJMD) and Strategic Plan (Renstra) in each of the Local Government Work Units have not been in accordance with the established rules, especially since the transition of SAP to accrual in financial reporting still experiencing some constraints , this makes the performance of the institution decreases.

## V. Conclusions and Recommendation

### 5.1 Conclusions

Based on the results of research and discussion that has been done on the Influence of Performance-Based Budget and Financial Reporting System on Performance Accountability of Government Institutions, it can be concluded as follows:

1. Performance-Based Budget significantly influences Accountability of Government Institution Performance at the Regional Finance and Asset Management Board (BPKAD) - Community Government of Cimahi and included into the category of influential enough, that is to say when Performance-Based Budget provides a good implementation, it will improve the quality Accountability of Government Institution Performance is getting better as well. But in the implementation is still not optimal because it has some problems / constraints such as:

   a) Limited human resources with knowledge related to Performance-Based Budgeting.
   b) There are still employees who have difficulty in implementing / implementing Performance Based Budget, with less information provided by managers.

2. Positive Financial Reporting System Significant to the Performance Accountability of Government Institutions at the Regional Finance and Asset Management Board (BPKAD) - Community Government Cimahi and included into the category of influence enough, meaning the better the implementation of the Financial Reporting System will certainly increase the Performance Accountability of Government Institutions SKPD in Cimahi city is getting better too. But in the implementation is still not optimal because it has some problems / constraints such as:
   a) The lack of employee guidance in conducting financial statements in accordance with applicable rules.
   b) There are still employees who do not uphold the integrity and ethics and responsibility for the financial reporting system in the office.

## 5.2 Suggestion

After the authors explain the conclusions of the results of research on the Influence of Performance-Based Budget and Financial Reporting System to Accounting Performance of Government Institutions, the authors can provide suggestions as follows:

### 5.2.1 Operational Suggestions

1) BPKAD is expected to improve the implementation of Performance Based Budget in order to achieve optimal performance targets referring to activities and programs that are financed clearly including efficiency and effectiveness. increase the availability of human resources required additional employee acceptance slot. However, it should be noted, instead of increasing the capacity of employee acceptance and then increasing the number of receipts, but not accompanied by good selection. Of course in this case the Financial and Asset Management Agency (BPKAD) will still encounter problems. For that, while adding the capacity of employee recruitment, it is also necessary selection of good human resources and highly competent in the required field.

2) BPKAD should strive to improve the quality of financial reporting system that refers to the existing standard by providing training implementation and accounting guidance on a fully accrual accounting basis to all BPKAD employees in order to better understand and deepen the rules in the management of local government financial reporting system. And required adequate supervision and control in order to control / maintain human resources in order to avoid the act of deviating into the realm that has the potential to cause abuse of attitude and negatively intervention to change the recording / preparation of financial statements that are not real

### 5.2.2 Academic Suggestions

1. For Science Developers

This research is expected to provide additional knowledge, as a source of information and as a contribution of thought in developing public sector accounting disciplines, as well as contributions in the development of research, especially on Performance-based Budgets and Financial Reporting System to Performance Accountability Government Agencies, And as input and additional references for reader.

2. For Other Researchers

For further researchers who are interested in doing research on the same topic, the authors suggest that the next researcher can make observations by examining more than one government as done by the author at this time is just researching the government of Cimahi City. In addition to the next researcher can add other variables that become factors that affect the Accountability Performance Government Agencies. Researchers can then use the same research method, ie SEM PLS but with different unit of analysis, population and sample in order to obtain conclusions that support and reinforce theories and concepts that have been built previously, both by researchers and previous researchers.

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http://www.bpk.go.id

*http://www.inilahkoran.com*

**LAMPIRAN**
tabel validitas X1

**Correlations**

| | | Orientasi yang sama pada hasil | Penerapan rencana kinerja tahunan | Pengembangan indikator kinerja | Sistem pengumpulan data kinerja | Total Skor |
|---|---|---|---|---|---|---|
| Orientasi yang sama pada hasil | Pearson Correlation | 1 | .507** | .518** | .680** | .892** |
| | Sig. (2-tailed) | | .007 | .006 | .000 | .000 |
| | N | 27 | 27 | 27 | 27 | 27 |
| Penerapan rencana kinerja tahunan | Pearson Correlation | .507** | 1 | .216 | .315 | .665** |
| | Sig. (2-tailed) | .007 | | .279 | .110 | .000 |
| | N | 27 | 27 | 27 | 27 | 27 |
| Pengembangan indikator kinerja | Pearson Correlation | .518** | .216 | 1 | .349 | .657** |
| | Sig. (2-tailed) | .006 | .279 | | .075 | .000 |
| | N | 27 | 27 | 27 | 27 | 27 |
| Sistem pengumpulan data kinerja | Pearson Correlation | .680** | .315 | .349 | 1 | .809** |
| | Sig. (2-tailed) | .000 | .110 | .075 | | .000 |
| | N | 27 | 27 | 27 | 27 | 27 |
| Total Skor | Pearson Correlation | .892** | .665** | .657** | .809** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | |
| | N | 27 | 27 | 27 | 27 | 27 |

**. Correlation is significant at the 0.01 level (2-tailed).

tabel validitas X2

**Correlations**

| | | Dapat Dipahami | Dapat Dipahami | Relevan | Relevan | Keandalan | Dapat diperbandingkan | Total Skor |
|---|---|---|---|---|---|---|---|---|
| Dapat Dipahami | Pearson Correlation | 1 | .562** | .668** | .405* | .542** | .511** | .806** |
| | Sig. (2-tailed) | | .002 | .000 | .036 | .004 | .006 | .000 |
| | N | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| Dapat Dipahami | Pearson Correlation | .562** | 1 | .566** | .541** | .308 | .457* | .712** |
| | Sig. (2-tailed) | .002 | | .002 | .004 | .118 | .017 | .000 |
| | N | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| Relevan | Pearson Correlation | .668** | .566** | 1 | .531** | .365 | .436* | .712** |
| | Sig. (2-tailed) | .000 | .002 | | .004 | .062 | .023 | .000 |
| | N | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| Relevan | Pearson Correlation | .405* | .541** | .531** | 1 | .527** | .518** | .767** |
| | Sig. (2-tailed) | .036 | .004 | .004 | | .005 | .006 | .000 |
| | N | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| Keandalan | Pearson Correlation | .542** | .308 | .365 | .527** | 1 | .830** | .799** |
| | Sig. (2-tailed) | .004 | .118 | .062 | .005 | | .000 | .000 |
| | N | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| Dapat diperbandingkan | Pearson Correlation | .511** | .457* | .436* | .518** | .830** | 1 | .808** |
| | Sig. (2-tailed) | .006 | .017 | .023 | .006 | .000 | | .000 |
| | N | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| Total Skor | Pearson Correlation | .806** | .712** | .712** | .767** | .799** | .808** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 27 | 27 | 27 | 27 | 27 | 27 | 27 |

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

tabel validitas Y

**Correlations**

| | | Penegakan Hukum | Akuntabilitas Kejujuran | Pengelolaan organisasi secara efektif | Pengelolaan organisasi secara efisien | Pertanggungjawaban Program | Dampak | Tujuan | Efisien | Efektif | Ekonomis | Total Skor |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Penegakan Hukum | Pearson Correlation | 1 | .469* | .628** | .397* | .493** | .486* | .512** | .402* | .511** | .406* | .703** |
| | Sig. (2-tailed) | | .014 | .000 | .040 | .009 | .010 | .006 | .038 | .006 | .036 | .000 |
| | N | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| Akuntabilitas Kejujuran | Pearson Correlation | .469* | 1 | .435* | .342 | .380 | .491** | .549** | .376 | .457* | .406* | .618** |
| | Sig. (2-tailed) | .014 | | .023 | .080 | .050 | .009 | .003 | .053 | .016 | .035 | .001 |
| | N | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| Pengelolaan organisasi secara efektif | Pearson Correlation | .628** | .435* | 1 | .736** | .568** | .802** | .765** | .627** | .816** | .576** | .900** |
| | Sig. (2-tailed) | .000 | .023 | | .000 | .002 | .000 | .000 | .000 | .000 | .002 | .000 |
| | N | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| Pengelolaan organisasi secara efisien | Pearson Correlation | .397* | .342 | .736** | 1 | .671** | .786** | .495** | .461* | .620** | .519** | .769** |
| | Sig. (2-tailed) | .040 | .080 | .000 | | .000 | .000 | .009 | .015 | .001 | .006 | .000 |
| | N | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| Pertanggungjaawaban Program | Pearson Correlation | .493** | .380 | .568** | .671** | 1 | .609** | .491** | .565** | .519** | .414* | .728** |
| | Sig. (2-tailed) | .009 | .050 | .002 | .000 | | .001 | .009 | .002 | .006 | .032 | .000 |
| | N | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| Dampak | Pearson Correlation | .486* | .491** | .802** | .786** | .609** | 1 | .761** | .638** | .730** | .599** | .890** |
| | Sig. (2-tailed) | .010 | .009 | .000 | .000 | .001 | | .000 | .000 | .000 | .001 | .000 |
| | N | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| Tujuan | Pearson Correlation | .512** | .549** | .765** | .495** | .491** | .761** | 1 | .782** | .869** | .525** | .873** |
| | Sig. (2-tailed) | .006 | .003 | .000 | .009 | .009 | .000 | | .000 | .000 | .005 | .000 |
| | N | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| Efisien | Pearson Correlation | .402* | .376 | .627** | .461* | .565** | .638** | .782** | 1 | .750** | .336 | .763** |
| | Sig. (2-tailed) | .038 | .053 | .000 | .015 | .002 | .000 | .000 | | .000 | .087 | .000 |
| | N | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| Efektif | Pearson Correlation | .511** | .457* | .816** | .620** | .519** | .730** | .869** | .750** | 1 | .365 | .858** |
| | Sig. (2-tailed) | .006 | .016 | .000 | .001 | .006 | .000 | .000 | .000 | | .061 | .000 |
| | N | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| Ekonomis | Pearson Correlation | .406* | .406* | .576** | .519** | .414* | .599** | .525** | .336 | .365 | 1 | .657** |
| | Sig. (2-tailed) | .036 | .035 | .002 | .006 | .032 | .001 | .005 | .087 | .061 | | .000 |
| | N | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| Total Skor | Pearson Correlation | .703** | .618** | .900** | .769** | .728** | .890** | .873** | .763** | .858** | .657** | 1 |
| | Sig. (2-tailed) | .000 | .001 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |

*. Correlation is significant at the 0.05 level (2-tailed).

**. Correlation is significant at the 0.01 level (2-tailed).

Reliabilitas X1 X2 Y

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|---|---|
| .747 | 4 |

Reliabilitas X2

**Reliability Statistics**

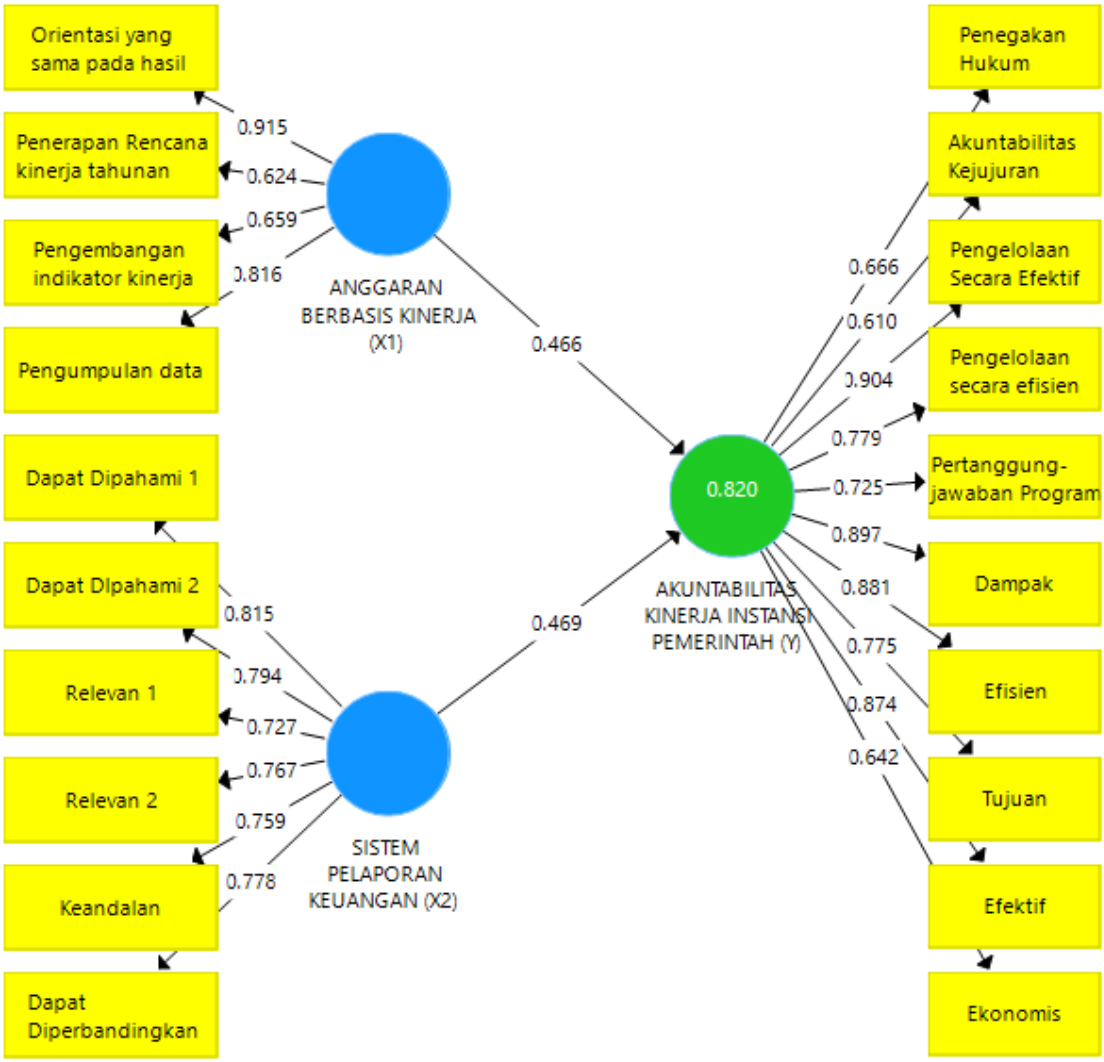
| Cronbach's Alpha | N of Items |
|---|---|
| .861 | 6 |

Reliabilitas y

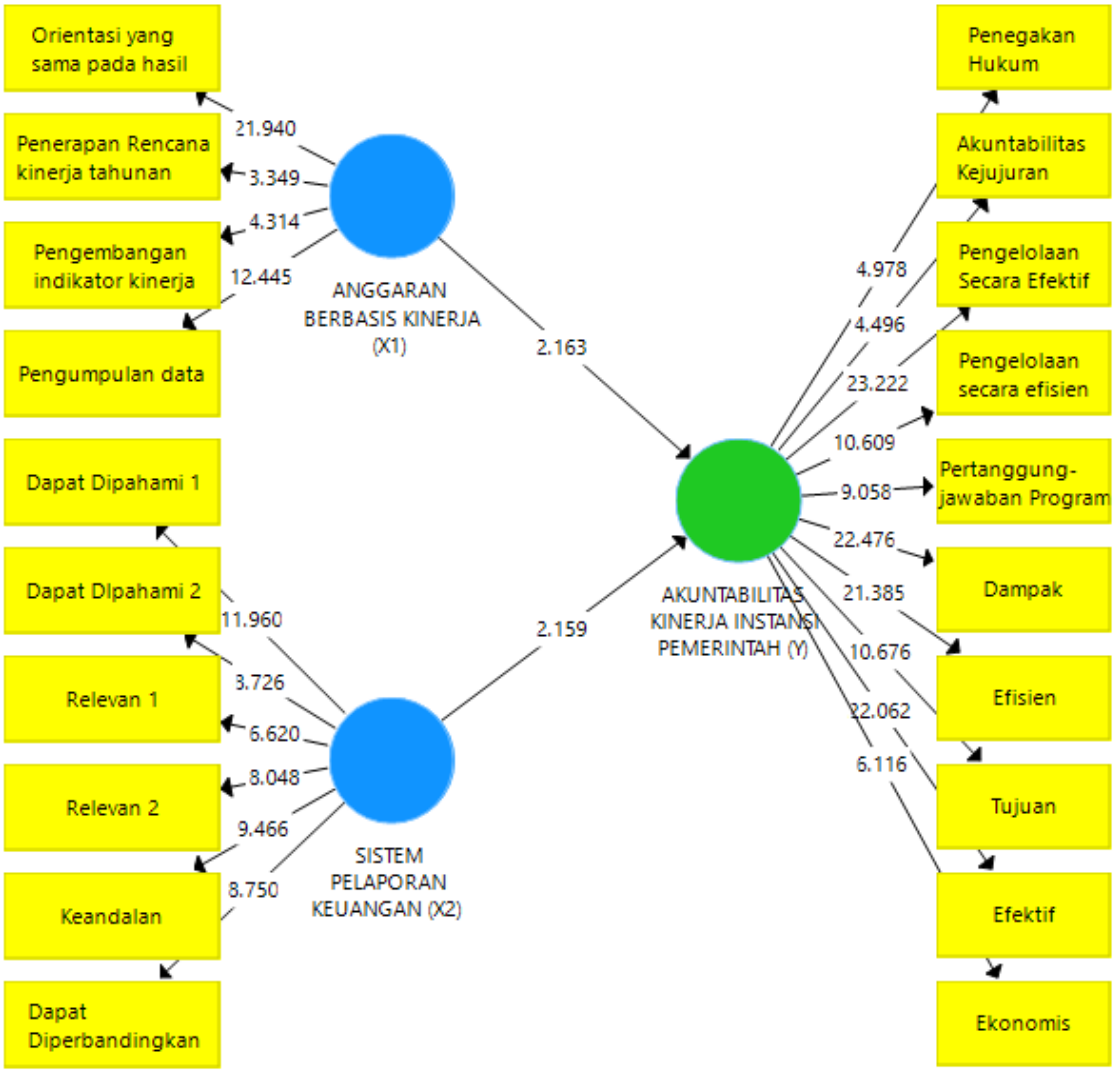
**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|---|---|
| .925 | 10 |

PLS Algorhitm




Bootstapping


Orientasi yang sama pada hasil
Penerapan Rencana kinerja tahunan
Pengembangan indikator kinerja
Pengumpulan data
21.940
3.349
4.314
12.445
ANGGARAN BERBASIS KINERJA (X1)
2.163
Dapat Dipahami 1
Dapat DIpahami 2
Relevan 1
Relevan 2
Keandalan
Dapat Diperbandingkan
11.960
3.726
6.620
8.048
9.466
8.750
SISTEM PELAPORAN KEUANGAN (X2)
2.159
AKUNTABILITAS KINERJA INSTANSI PEMERINTAH (Y)
4.978
4.496
23.222
10.609
9.058
22.476
21.385
10.676
22.062
6.116
Penegakan Hukum
Akuntabilitas Kejujuran
Pengelolaan Secara Efektif
Pengelolaan secara efisien
Pertanggung-jawaban Program
Dampak
Efisien
Tujuan
Efektif
Ekonomis

| | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics (\|O/STDE | P Values |
|---|---|---|---|---|---|
| Akuntabilitas _Kejujuran | 0,610 | 0,600 | 0,136 | 4,496 | 0,000 |
| Dampak <- AKUNTABILI | 0,897 | 0,895 | 0,040 | 22,476 | 0,000 |
| Dapat DIpahami 2 <- SIS | 0,794 | 0,781 | 0,091 | 8,726 | 0,000 |
| Dapat Dipahami 1 <- SIS | 0,815 | 0,814 | 0,068 | 11,960 | 0,000 |
| Dapat _Diperbandingkan | 0,778 | 0,778 | 0,089 | 8,750 | 0,000 |
| Efektif <- AKUNTABILITA | 0,874 | 0,872 | 0,040 | 22,062 | 0,000 |
| Efisien <- AKUNTABILITA | 0,881 | 0,882 | 0,041 | 21,385 | 0,000 |
| Ekonomis <- AKUNTABIL | 0,642 | 0,635 | 0,105 | 6,116 | 0,000 |
| Keandalan <- SISTEM PI | 0,759 | 0,760 | 0,080 | 9,466 | 0,000 |
| Orientasi yang_sama pa | 0,915 | 0,906 | 0,042 | 21,940 | 0,000 |
| Penegakan _Hukum <- A | 0,666 | 0,659 | 0,134 | 4,978 | 0,000 |
| Penerapan Rencana_kin | 0,624 | 0,605 | 0,186 | 3,349 | 0,001 |
| Pengelolaan _Secara Ef | 0,904 | 0,903 | 0,039 | 23,222 | 0,000 |
| Pengelolaan _secara efi | 0,779 | 0,779 | 0,073 | 10,609 | 0,000 |
| Pengembangan_indikat | 0,659 | 0,637 | 0,153 | 4,314 | 0,000 |
| Pengumpulan data <- AI | 0,816 | 0,819 | 0,066 | 12,445 | 0,000 |
| Pertanggung-_jawaban | 0,725 | 0,725 | 0,080 | 9,058 | 0,000 |
| Relevan 1 <- SISTEM PE | 0,727 | 0,716 | 0,110 | 6,620 | 0,000 |
| Relevan 2 <- SISTEM PE | 0,767 | 0,759 | 0,095 | 8,048 | 0,000 |
| Tujuan <- AKUNTABILITA | 0,775 | 0,781 | 0,073 | 10,676 | 0,000 |

Construct Reliability and Validity

| | Cronbach's Alpha | rho_A | Composite Reliability | Average Variance Extracted (AVE) |
|---|---|---|---|---|
| AKUNTABILITAS KINERJA INSTANSI PEMEI | 0,927 | 0,941 | 0,939 | 0,612 |
| ANGGARAN BERBASIS KINERJA (X1) | 0,752 | 0,797 | 0,845 | 0,582 |
| SISTEM PELAPORAN KEUANGAN (X2) | 0,866 | 0,867 | 0,899 | 0,599 |

Composite Reliability

Mean, STDEV, T-Values, P-Values

| | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics ( | P Values |
|---|---|---|---|---|---|
| AKUNTABILITAS KINERJA INSTANSI PEMERINTAH (Y) | 0,939 | 0,939 | 0,015 | 64,156 | 0,000 |
| ANGGARAN BERBASIS KINERJA (X1) | 0,845 | 0,836 | 0,047 | 17,906 | 0,000 |
| SISTEM PELAPORAN KEUANGAN (X2) | 0,899 | 0,896 | 0,029 | 30,597 | 0,000 |

Average Variance Extracted (AVE)

Mean, STDEV, T-Values, P-Values

| | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics ( | P Values |
|---|---|---|---|---|---|
| AKUNTABILITAS KINERJA INSTANSI PEMERINTAH (Y) | 0,612 | 0,616 | 0,055 | 11,202 | 0,000 |
| ANGGARAN BERBASIS KINERJA (X1) | 0,582 | 0,582 | 0,072 | 8,051 | 0,000 |
| SISTEM PELAPORAN KEUANGAN (X2) | 0,599 | 0,599 | 0,070 | 8,499 | 0,000 |

Cronbach's Alpha

Mean, STDEV, T-Values, P-Values

| | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics ( | P Values |
|---|---|---|---|---|---|
| AKUNTABILITAS KINERJA INSTANSI PEMERINTAH (Y) | 0,927 | 0,925 | 0,020 | 46,996 | 0,000 |
| ANGGARAN BERBASIS KINERJA (X1) | 0,752 | 0,729 | 0,094 | 7,998 | 0,000 |
| SISTEM PELAPORAN KEUANGAN (X2) | 0,866 | 0,858 | 0,046 | 18,824 | 0,000 |

Cross Loadings

| | AKUNTABILITAS KINERJA | ANGGAR | SISTEM PELAPORAN KEUANGAN (X2) |
|---|---|---|---|
| Akuntabilitas _Kejujuran | 0,610 | 0,550 | 0,513 |
| Dampak | 0,897 | 0,789 | 0,835 |
| Dapat DIpahami 2 | 0,684 | 0,676 | 0,794 |
| Dapat Dipahami 1 | 0,710 | 0,759 | 0,815 |
| Dapat _Diperbandingkan | 0,690 | 0,722 | 0,778 |
| Efektif | 0,874 | 0,794 | 0,764 |
| Efisien | 0,881 | 0,869 | 0,815 |
| Ekonomis | 0,642 | 0,513 | 0,501 |
| Keandalan | 0,689 | 0,614 | 0,759 |
| Orientasi yang_sama pada hasil | 0,802 | 0,915 | 0,812 |
| Penegakan _Hukum | 0,666 | 0,584 | 0,559 |
| Penerapan Rencana_kinerja tahunan | 0,504 | 0,624 | 0,352 |
| Pengelolaan _Secara Efektif | 0,904 | 0,773 | 0,776 |
| Pengelolaan _secara efisien | 0,779 | 0,677 | 0,684 |
| Pengembangan_indikator kinerja | 0,551 | 0,659 | 0,657 |
| Pengumpulan data | 0,765 | 0,816 | 0,778 |
| Pertanggung-_jawaban Program | 0,725 | 0,560 | 0,686 |
| Relevan 1 | 0,607 | 0,682 | 0,727 |
| Relevan 2 | 0,687 | 0,617 | 0,767 |
| Tujuan | 0,775 | 0,650 | 0,629 |

Latent Variable Correlations

| | AKUNTABILITAS KINERJA INSTANSI PEMERINTAH (Y) | ANGGARAN BERBASIS KINERJA (X1) | SISTEM PELAPORAN KEUANGAN (X2) |
|---|---|---|---|
| AKUNTABILITAS KINERJA INSTANSI PEMERINTAH (Y) | 1,000 | | |
| ANGGARAN BERBASIS KINERJA (X1) | 0,877 | 1,000 | |
| SISTEM PELAPORAN KEUANGAN (X2) | 0,877 | 0,877 | 1,000 |

R Square

Mean, STDEV, T-Values, P-Values

| | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics ( | P Values |
|---|---|---|---|---|---|
| AKUNTABILITAS KINERJA INSTANSI PEMERINTAH (Y) | 0,820 | 0,854 | 0,045 | 18,293 | 0,000 |

Path Coefficients

Mean, STDEV, T-Values, P-Values

| | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics ( | P Values |
|---|---|---|---|---|---|
| ANGGARAN BERBASIS KINERJA (X1) -> AKUNTABILITAS KI | 0,466 | 0,489 | 0,216 | 2,163 | 0,031 |
| SISTEM PELAPORAN KEUANGAN (X2) -> AKUNTABILITAS K | 0,469 | 0,456 | 0,217 | 2,159 | 0,031 |