



The Effect of Accountability, Transparency, and Supervision on Budget Performance by Using The Concept of Value for Money in Regional Business Enterprises (BUMD) of Riau Province

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**RESEARCH
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ABSTRACT

The aim of this study is to know the effect of accountability, transparency, and supervision on budget performance in regional owned enterprises (BUMD) both simultaneously and partially. The design of this study is included in associative causal research. The population of this study is all Government employees in Riau province. The sample selection is by using the purposive sampling method, which is included by the employees of The Accounting and The Internal Supervisory Department (SPI). The collecting data technique is by using the questionnaire system. The data analysis technique used is simple regression analysis and multiple regression analysis. The results showed that the accountability, transparency, and supervision both partially and simultaneously has a positive and significant effect on budget performance with the concept of value for money in Regional Owned Enterprises (BUMD) of Riau province.

1. Introduction

1.1. Background

Since the implementation of regional autonomy, there have been the logical consequences which forming into demands to organize a government based on good governance system. Regional finance is not only related to the Regional Revenue and

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Expenditure Budget (APBD), but also the budgets of companies incorporated in Regional-Owned Enterprises (BUMD) as stipulated in Law No. 17 of 2003 concerning State Finance and Government Regulation No. 58 of 2005 concerning about Regional Financial Management stating that assets separated from regional companies are part of the wealth of the state / region. In general, the establishment of BUMD aims to contribute to regional economic development and become a source of Regional Original Income (PAD). But the facts show that most BUMDs in Indonesia still have the bad performance.

The case shows about the fact is that BUMD in Riau Province still has a minimal contribution to Regional Original Income. Even though the enhancement of funds through the APBD sustainably given. In addition to the poor performance, BUMD is also used as a means to commit fraud and inefficiencies. The existence of such cases shows that the management of BUMD has not been managed properly due to the ineffectiveness of planning and control functions and the principle of transparency and accountability. BUMD is a regional-owned business entity which the main purpose is to serve the public. This indicates that the BUMD should implement the principle of accountability, transparency and accountability in managing the budget, while the manifestation of these three principles is the making of an accountability report. In managing the budget must be accountability and transparency, considering that one of the important elements of the realization of Good Corporate Governance (GCG) is the management of good budget. In order for budget management to run well and on target, supervision from direct superiors and legislative bodies and supervisory institutions is specifically set up to control budget planning and implementation. The existence of supervision will make the budget planning that is arranged would run efficiently, effectively and economically.

Supervision of PDAMs in the inspection process of all government activities with the aim these activities can be carried out in line with the applicable law. There is supervising that allows deviant practices. One aspect of supervision is inspection. The supervision aims to assess whether it is the way it should be. Means the aim of monitoring the discussion of what really happened and comparing it with what happened, so that improving the theory can indicate that changes in irregularities can be detected and corrected immediately. Besides that there is a detection of irregularities that can be used as a warning for the organization, that they must increase their awareness.

2. Review of Literature

2.1. Previous Research

The previous research did by Lidiia Hladchenko (2016) about government financial accountability and transparency in the digital world. He research explains the significance of financial accountability for the economic improvement and civil society

development. The study defines the instruments that contribute to government accountability in the digital world. The key problems of ensuring financial accountability and transparency in Ukraine are analyzed. The study focuses on information and communication technology capacity in supporting government performance. The conclusions summarize the main findings of the research.

Setiawan (2016) analyze the influence of public accountability, public transparency and control to the Regional Working Unit (SKPD) performance with the local financial management as a variable intervening. The population in this study is SKPD environment Bungo district government. The simultaneous and partial test of the hypothesis is done with test "F" and test "t" using the path analysis method. Results shows that simultaneously public accountability, public transparency, control, and local financial management, affect the performance of SKPD in Bungo district government. Partially, public accountability, public transparency, control, and local financial management affect the performance of SKPD in Bungo district government. Results shows that simultaneously public accountability, public transparency, and control, affect to local financial management. Partially public accountability, public transparency and control affect on local financial management, so that local financial management is not an intervening variable in this study.

Osho and Afolabi (2014) analyze the effects and effectiveness of Accountability and Transparency in Government Sectors. The study examined and ascertained the extent to which accountability, effectiveness and efficiency mechanism are being promoted and the problems that serve as hindrances to this in Ekiti State. All the data used were both the primary and secondary. Data were primarily gathered through questionnaires administered to the employees of the Nigerian Government Enterprises selected from ministries of Health, Education, Agriculture and Finance sectors at all levels of management. Secondary data were obtained through various magazines of professional associations in Nigeria, journals, newspaper and text books etc and mostly through the internet. Cross tabulation and chi-square were used to analysed the data and the study revealed that the internal control system in the state are very weak, accountability are as well ineffective due to political interference. Base on the findings, effective internal control systems that are free from interference will be needed. This will require political will at both the federal, state and local government areas.

Surianti and Dalimunthe (2017) did the research about the implementation of performance based budgeting in public sector (Indonesia case: a literature review). The author conducted literature review to analyze and evaluate the implementation of performance-based budgeting in Indonesia. The Indonesian government has to reform government financial management since 2003 by Act No. 17 of 2003. The law governing the Integrated Budget Implementation, Performance-Based Budgeting, and the Medium Term Expenditure Framework (MTEF). Indonesia is a developing country, which has different characteristics from developed countries, so that the obstacles encountered in the implementation of performance-based budgeting differently.

Based on the results of the literature review, concluded that the grand design of performance-based budgeting set by the Indonesian government in accordance with existing literature. However, various studies in Indonesia showed that the implementation of performance-based budgeting, both at the central and local governments are still not in accordance with a predetermined grand design.

Saputra (2014) also did the research about effect of transparency, accountability and commitment of both organizations jointly or separately on the performance SKPDs South Aceh. The population in this study is the institution/agency, namely SKPK which includes offices, government offices and agencies in South Aceh district as much as 25 SKPK. Each SKPK consists of three (3) persons who will be the respondent, so the total respondents were 75 people. Research data collection techniques by distributing questionnaires to the respondents of the study. Data analysis technique used in this research is multiple linear regression analysis. This study shows the results of that transparency, accountability and commitment of both organizations jointly or separately affect the performance SKPDs South Aceh.

Surianti and Dalimunthe (2017) did the research about the implementation of performance based budgeting in public sector (Indonesia case: a literature review). The author conducted literature review to analyze and evaluate the implementation of performance-based budgeting in Indonesia. The Indonesian government has to reform government financial management since 2003 by Act No. 17 of 2003. The law governing the Integrated Budget Implementation, Performance-Based Budgeting, and the Medium Term Expenditure Framework (MTEF). Indonesia is a developing country, which has different characteristics from developed countries, so that the obstacles encountered in the implementation of performance-based budgeting differently. Based on the results of the literature review, concluded that the grand design of performance-based budgeting set by the Indonesian government in accordance with existing literature. However, various studies in Indonesia showed that the implementation of performance-based budgeting, both at the central and local governments are still not in accordance with a predetermined grand design.

2.2. Accountability

Accountability is the responsibility of the trustee to manage, report and disclose all activities related to the mandate to the trustee. Accountability can be measured through five indicators, namely (1) A decision-making process that is made in writing is available to stakeholders who need it, every decision taken has met ethical standards and values that apply, and in accordance with the correct administrative principles, (2) Accuracy and completeness of information relating to ways to achieve the objectives of a program, (3) Clarity of policy objectives that have been taken and communicated, (4) Dissemination of information about a decision through the media during the public access to information on a decision after a decision is made and

public complaints mechanisms, (5) management information systems for monitoring results (Loina Lalolo Krina P: 2003).

2.3. Transparency

Transparency is an openness of the government to the public about all information related to the administration of government activities. Transparency can be measured through four indicators, namely (1) the existence of a legal framework for transparency, (2) the existence of public access to budget transparency, (3) the existence of an independent and effective audit, and (4) the existence of community involvement.

2.4. Supervision

Supervision is a process of thorough inspection of all government activities with the aim that these activities can run according to the applicable legislation. Supervision can be measured through three indicators, namely (1) Input (input) supervision, (2) Monitoring process, (3) Output (output) supervision (Gaspersz, 1998: 287) in Rezky Mulya Anugriani (2014).

So that budget performance is a budget system that prioritizes achievement of results (output) which is based on three principles, namely economical, efficient, and effectiveness. Value for Money can be measured through two indicators, namely (1) Cost allocation (economy and efficiency), (2) Service quality (effectiveness) (Mardiasmo, 2002: 130).

3. Research Methods

This research is a causal associative study. Associative causal research is a study that intends to describe and test the hypothesis of the relationship of two or more variables (Sugiyono, 2013). This study tested the hypothesis, namely the influence of independent variables on the dependent variable.

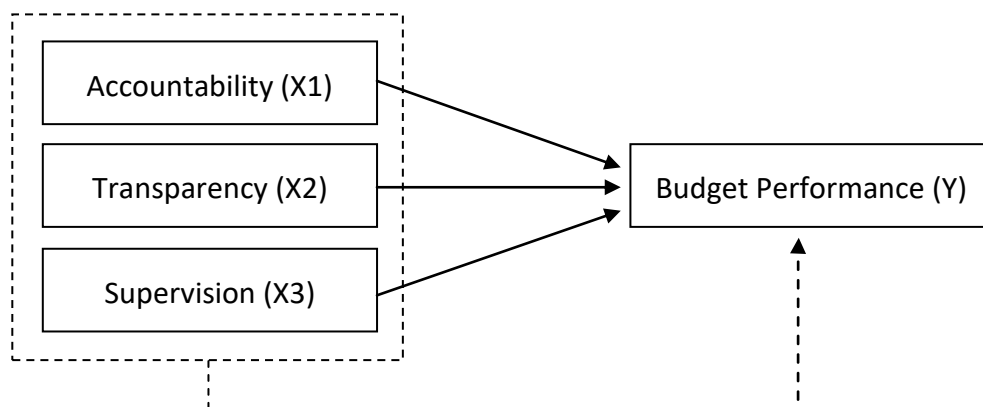
Independent variables are variables that influence or become the cause of changes or the emergence of dependent or bound variables. The independent variables in this study are:

1. Accountability, which is the responsibility of the trustee to manage, report and disclose all activities related to the mandate to the trustee,
2. Transparency, namely the principle that guarantees access or freedom for everyone to obtain information about the administration of government, namely information about policies, the process of making and implementing them, and the results achieved, and

3. Supervision, which is a process of a thorough examination of all government activities with the aim that the activity can run according to the applicable legislation.

While the dependent variable is a variable that is influenced or is a result, because of the existence of independent variables. The dependent variable in this study is budget performance with the concept of value for money. Performance is an activity that aims to achieve the expected results.

Picture 1. Research Model



Source: Author' elaboration.

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4. Research Result

4.1. Descriptive Analysis

The result of the descriptive analysis is the simplification of respondent data in the form of research respondents. The results of the descriptive analysis can be seen in the following table.

Table 1 shows the characteristics of respondents from 55 questionnaires used in data processing. The table shows that male employees dominate more than female employees. Most employees are 20 to 30 years old. The majority of the employees' last education is Bachelor (S1) with a percentage of 84%.

Table 1: The characteristics of respondents

No	Characteristics	Description	Frequency	Percentage
1	Gender	Male	40	73%
		Female	15	27%
2	Education	Senior High School	0	0%
		Diploma	7	13%
		Bachelor (S1)	46	84%
		Master (S2)	2	4%
3	Age	20-30	25	45%
		31-40	8	15%
		41-50	12	22%
		>50	10	18%
	Amount		55	100%

Source: Author' elaboration.

Table 2. Descriptive Statistics

Scale	Accountability	Transparency	Supervision	Budget Performance
1 = Strongly Disagree	2.68%	1.92%	1.92%	2.51%
2 = Disagree	6.13%	4.41%	2.30%	1.72%
3 = Neutral	12.07%	11.88%	9.96%	9.56%
4 = Agree	50.38%	55.75%	62.45%	67.24%
5 = Strongly Agree	17.62%	26.04%	23.37%	18.97%
5 =Strongly Disagree *	1.53%			
4 = Disagree *	4.41%			
3 = Neutral *	1.53%			
2 = Agree *	3.46%			
1 = Strongly Agree *	0.19%			
Total	100%	100%	100%	100%
Average	34.31	35.5	36.22	35.6
Standard Deviation	4.374	4.570	4.445	4.572

Source: Author' elaboration.

4.2. Validity, Reliability and Normality test

The following is a table of results from testing item validity instruments using a data processing program:

Table 3. Validity Test

No	Questionnaire Item	Cross Loading	Description
1	ACC1	0.733	Valid
	ACC2	0.796	Valid
	ACC3	0.773	Valid
	ACC4	-0.123	Invalid
	ACC5	0.047	Invalid
	ACC6	0.871	Valid
	ACC7	0.717	Valid
	ACC8	0.110	Invalid
	ACC9	0.219	Invalid
2	TR1	0.153	Invalid
	TR2	0.795	Valid
	TR3	0.831	Valid
	TR4	0.789	Valid
	TR5	0.799	Valid
	TR6	0.720	Valid
	TR7	0.818	Valid
	TR8	0.448	Invalid
	TR9	-0.059	Invalid
3	SUP1	0.770	Valid
	SUP2	0.680	Valid
	SUP3	-0.226	Invalid
	SUP4	0.431	Invalid
	SUP5	0.737	Valid
	SUP6	0.726	Valid
	SUP7	0.641	Valid
	SUP8	0.671	Valid
	SUP9	0.489	Invalid
4	BP1	0.460	Invalid
	BP2	0.850	Valid
	BP3	0.234	Invalid
	BP4	0.787	Valid
	BP5	0.249	Invalid
	BP6	0.235	Invalid
	BP7	0.742	Valid
	BP8	-0.067	Invalid
	BP9	0.828	Valid
	BP10	0.904	Valid
	BP11	0.861	Valid

Source: Author' elaboration.

The Cross Loading results shown in Table 3 show that the Cross Loading value is greater than 0.50 (> 0.50), which means the level of validity is partially significant. Except Accountability variable there are instruments 4, 5, 8 and 9, Transparency variables on instruments 1.8 and 9, Supervision variable on instruments 3, 4 and 9, and variables Budget performance on instruments 1, 3, 5, 6 and 8 which have a Cross Loading value of less than 0.50 (< 0.50), so that the instrument cannot be used in further testing.

The following is a table of reliability test results using a data processing program:

Table 4. Reliability Test

No	Variable	Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
1	Accountability (X1)	0.712	0.761	9
2	Transparency (X2)	0.800	0.824	9
3	Supervision(X3)	0.843	0.847	9
4	Budget Performance (Y)	0.863	0.876	11

Source: Author' elaboration.

From the table above it can be seen that the reliability test results, the value of Cronbach's Alpha produced $0.876 > 0.70$ indicates that the construct of this research variable is reliable.

In this study, the data normality test is carried out using Kolmogorov-Smirnov. Data normality test results are as follows:

Table 5. Results of Normality test

No	Item	Sig	%	Information
1	Accountability (X1)	0.069	0.05	Normal
2	Transparency (X2)	0.053	0.05	Normal
3	Supervision(X3)	0.054	0.05	Normal
4	Budget Performance (Y)	0.062	0,05	Normal

Source: Author' elaboration.

Based on Table 5, it can be seen that the results of the normality variable test of accountability, transparency, supervision, and budget performance are normally distributed because the sign value is greater than 5%. Thus, hypothesis testing can be done using parametric statistics.

4.3. Linearity Test

The results of processing linearity test data with the SPSS version 20.0 program are as follows:

Table 6. Linearity Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.880 ^a	0.775	0.762	0.2729

Source: Author' elaboration.

Based on the results of SPSS output shows that the value of R Square of 0.775 with the number of research n 58, then the value of c2 count = $58 \times 0.775 = 44.95$. This value is compared with c2 table with df = 58 significance level of 0.05, obtained c2 table value of 76,778. Because the value of c2 count is smaller than c2 table, it can be concluded that the regression model in this study is linear.

4.4. Simple Linear Regression Analysis

Based on Table 7, it can be seen that the t value of the accountability variable is 2.734. When compared with the value of t table at a significance level of 5% that is equal to 2.004, then the value of t count is greater than t table ($2.734 > 2.004$), indicating that the effect of the variable accountability on budget performance with the concept of value for money is significant. This is supported by the value of sig / p-value 0.000 smaller than the value of $\alpha = 5\%$. Based on the hypothesis test, it can be concluded that the accountability variable has a positive and significant effect on budget performance with the concept of value for money.

Table 7. Regression Test Output

No	Variable	t Count	t Table	Sig (p)	Value	Information
1	Accountability (X1)	2.734	2.004	0.00	0.05	Ho Refused
2	Transparency (X2)	4.490	2.004	0.00	0.05	Ho Refused
3	Supervision (X3)	2.999	2.004	0.00	0.05	Ho Refused

Source: Author' elaboration.

For the transparency variable, the calculated t value is greater than t table ($4.490 > 2.004$), indicating that the effect of the variable transparency on budget performance with the concept of value for money also has a significant effect. This is supported by the value of sig / p-value 0.000 smaller than the value of $\alpha = 5\%$. Based on the hypothesis test, it can be concluded that the transparency variable has a positive and significant effect on budget performance with the concept of value for money.

For supervision variables, the value of t count is greater than t table ($1999 > 2.004$), indicating that the effect of the supervision variable on budget performance with the concept of value for money also has a significant effect. This is supported by the value of sig / p-value 0.000 smaller than the value of $\alpha = 5\%$. Based on the hypothesis test, it can be concluded that the supervision variable has a positive and significant effect on budget performance with the concept of value for money.

4.5. Effect of Simultaneous Accountability, Transparency and Supervision on Budget Performance

To test Accountability, Transparency and Simultaneous Supervision of Budget Performance, the F test was used. The F test results can be seen in Table 8.

Table 8. Result of F Test

No	Variable	F Count	F Table	Sign	Constant	Coefficient	Information
1	Accountability	20.571	3.16	0.00	0.462	0.544	Ho Refused
2	Transparency					0.102	
3	Supervision					0.214	

Source: Author' elaboration.

Based on these results, the regression equation can be made as follows:

Budget Performance with the Value for Money Concept (Y) = 0.462 + 0.544 (X1 Accountability) + 0.102 (X2 Transparency) + 0.214 (X3 Supervision).

It means that if all the independent variables, namely accountability, transparency, and supervision are considered constant, then the value of the dependent variable, namely budget performance with the concept of value for money will be obtained at 0.462.

Based on Table 8, it can be seen that F count is 20.571. When compared with the value of F table at a significance level of 5% that is equal to 3.16, then the calculated F value is greater than F table ($20.571 > 3.16$), in line with the significant value (sig) of $0.00 < 0.05$ which indicates an alternative hypothesis is accepted. This means that accountability (X1), transparency (X2) and supervision (X3) simultaneously influence the budget performance of the Regional Government Owned Enterprises of Riau Province.

Based on the hypothesis test, it can be concluded that the variables of accountability, transparency, and supervision have a positive and significant effect on budget performance with the concept of value for money. Thus, the hypothesis which states that accountability, transparency, and supervision has a positive effect together on budget performance with the concept of value for money on BUMD, is accepted.

This research is in line with the research conducted by Anugriani (2014) which shows that accountability has a positive and significant effect on budget performance with the concept of value for money. This study also supports Wandari's (2015) research which shows that accountability has a significant positive effect on the performance of the budget concept of value for money in government agencies in Buleleng Regency.

5. Conclusions and Suggestions

5.1. Conclusion

Accountability has a positive and significant effect on Budget Performance in Regional-Owned Enterprises (BUMD). This is indicated by the regression coefficient value which is positive and the value of t count is greater than the value of t table and the significance value is smaller than the significance value of 5%. But there are still answers from respondents who strongly disagree and disagree that is equal to 8.81% of budget making involving stakeholders such as investors and government, budget evaluation is done by comparing targets with realization, and the budget that is accountable to more authorities high.

Transparency has a positive and significant effect on Budget Performance in Regional-Owned Enterprises (BUMD). This is indicated by the regression coefficient value which is positive and the value of t count is greater than the value of t table and the significance value is smaller than the significance value of 5%. However, there are still respondents who strongly disagree and disagree that is equal to 6.33% of the convenience of stakeholders (investors and the government) to access company documents regarding the Corporate Work Plan and Budget (RKAP).

Supervision has a positive and significant effect on Budget Performance with Regional-Owned Enterprises (BUMD). This is indicated by the regression coefficient value which is positive and the value of t count is greater than the value of t table and the significance value is smaller than the significance value of 5%. But there were still answers from respondents, which amounted to 4.22%, which strongly disagreed and disagreed with the roles of accountants and SPI employees in providing input when preparing budget policies, stakeholder aspirations (investors and government) became the basis for budgeting, and committees audit that helps the supervisory board oversee the management of the Company's Work Plan and Budget (RKAP).

Accountability, Transparency and Supervision simultaneously have a positive and significant effect on Budget Performance in Regional-Owned Enterprises (BUMD). This is indicated by the regression coefficient value which is positive and the calculated F value is greater than the F table value and the significance value is smaller than the 5% alpha value.

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