

***THE INFLUENCE OF LOCAL GOVERNMENT ACCOUNTING SYSTEMS,
INTERNAL CONTROL, AND TRANSPARENCY ON THE PERFORMANCE
ACCOUNTABILITY OF LOCAL GOVERNMENT AGENCIES IN GRESIK
DISTRICT***

**PENGARUH SISTEM AKUNTANSI PEMERINTAH DAERAH,
PENGENDALIAN INTERN, DAN TRANSPARANSI TERHADAP
AKUNTABILITAS KINERJA INSTANSI PEMERINTAH DAERAH DI
KABUPATEN GRESIK**

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ABSTRACT

Government performance accountability, especially at the local level, is the main focus in responding to public demands. The implementation of performance accountability is believed to form a democratic government order, as evidenced in the Government Agency Performance Accountability Report. factors such as local government accounting systems, internal control systems, and transparency as key elements that influence performance accountability. The examination approach utilized is quantitative, which is a deliberate, coordinated, and organized research come nearer from the outset to the detailing of the exploration plan. The consequences of this study are that the Nearby Government Bookkeeping Framework altogether affects the exhibition of government organizations, as per the standards of Neighborhood Government Hypothesis. Interior Control doesn't make a huge difference, maybe because of varieties in execution in different neighborhood government settings. In any case, Straightforwardness fundamentally affects the adequacy of schooling program execution, as per the standards of Neighborhood Government which underline the significance of straightforwardness in spending plan the board. By and large, the free factors all the while fundamentally affect the exhibition responsibility of government organizations.

Keywords: Local Government Accounting System; Internal Control; Transparency; Accountability of Local Government Agency Performance

ABSTRAK

Akuntabilitas kinerja pemerintah, khususnya di tingkat daerah, menjadi fokus utama dalam menyikapi tuntutan masyarakat. Penerapan akuntabilitas kinerja diyakini akan membentuk tatanan pemerintahan yang demokratis, terbukti dalam Laporan Akuntabilitas Kinerja Instansi Pemerintah. faktor-faktor seperti sistem akuntansi pemerintah daerah, sistem pengendalian internal, dan transparansi sebagai elemen kunci yang mempengaruhi akuntabilitas kinerja. Pendekatan pemeriksaan yang digunakan adalah kuantitatif, yaitu penelitian yang disengaja, terkoordinasi, dan terorganisir yang mendekati sejak awal hingga perincian rencana eksplorasi. Konsekuensi dari penelitian ini adalah Kerangka Pembukuan Pemerintah Daerah secara keseluruhan mempengaruhi kinerja organisasi pemerintah, sesuai dengan standar Hipotesis Pemerintah Daerah. Pengendalian Dalam Negeri tidak membuat perbedaan besar, mungkin karena pelaksanaan yang berbeda-beda di lingkungan pemerintahan yang berbeda. Bagaimanapun, Keterusterangan pada dasarnya mempengaruhi kecukupan pelaksanaan program pendidikan, sesuai standar Pemerintah Daerah yang menggarisbawahi pentingnya keterusterangan dalam anggaran dewan. Secara umum, faktor bebas pada dasarnya mempengaruhi tanggung jawab pameran organisasi pemerintah.

Kata Kunci: Sistem Akuntansi Pemerintahan Daerah; Pengendalian Internal; Transparansi; Akuntabilitas Kinerja Instansi Pemerintah Daerah

INTRODUCTION

Currently, the form of government accountability to the public for performance is an obligation in the need for accountability. All

governments, both central and regional, must be able to plan systematically, measure performance, and report results as a form of accountability as public sector institutions (Anjarwati, 2019). According to Afrina (2021), government agency performance accountability is a

form of obligation of a government agency for accountability in carrying out organizational goals that have been prepared periodically and stipulated in the performance report of government agencies. The Government Agency Performance Accountability Report (LAKIP) explains the performance carried out by the government. Previous research has examined that there are several factors that influence the performance accountability of government agencies to achieve success, including the local government accounting system and the internal control system (Ayem & Ahyari, 2019). However, in this study there are additional variables that can affect the performance accountability of government agencies, namely transparency.

The local government accounting system is the result of accountability for the implementation of the Regional Budget (APBD) which is carried out through several processes starting from collecting data, recording and summarizing and reporting finances using computer applications or manually. The aim is to create a function of analyzing government transactions in the performance accountability of government agencies to the results of financial reports within the government as a form of implementing the local government accounting system. With the results of financial reports, it can obtain information related to the success or failure of the government by assessing or measuring the performance of government agencies. In accordance with the results of research conducted by Mubaraq (2020) which states that the accountability of government agency performance is influenced by the local government accounting system. In line with the results of Putri (2021) that the local government accounting system has

a significant effect on the performance accountability of government agencies.

According to Nugraha (2022) the internal control system is a form of integral activity carried out continuously on leaders and all employees with the aim of convincing the public of the achievement of an organization's goals which include efficient and effective activities, security of state assets, and reliable financial reporting results. The goal is to create an effective and efficient environment and conditions conducive to the accountability of the performance of government agencies. Supported by the results of Sa'adah (2020) states that the accountability of government agency performance is influenced by the internal control system.

Apart from the internal control system, transparency also needs attention. One of the demands of the public to public sector employees is transparency in the performance carried out. Mahmudi (2018), transparency is the openness of all actions and policies taken by the government. Greater demands from the public for transparency by public sector institutions have become a very interesting subject for discussion by both academics and public sector practitioners themselves.

The Gresik Regency Government actively contributes to the development of Gresik City, notably through initiatives such as the Public Service Mall (MPP) aimed at streamlining community licensing processes. Despite these efforts, the East Java Provincial Supreme Audit Agency (BPK) identified concerns in the financial statements' conformity with Government Accounting Standards for the 2022 fiscal year, urging a comprehensive review of all district financial reports in East Java, including those of the Gresik Regency Government. This highlights the importance of studying the performance

accountability of government agencies in East Java, particularly in Gresik Regency. The research focuses on evaluating transparency and adherence to standards in the performance accountability of Gresik Regency government agencies, specifically investigating the impact of local government accounting systems, transparency, and internal control. The specifically investigating the impact of local government accounting systems, transparency, and internal control. The central question posed is, "What is the effect of Local Government Accounting Systems, Internal Control, and Transparency on the Performance Accountability of Gresik Regency government agencies?"

According to Halim (2019), explains that the local government accounting system has an important role in public outreach and public participation regarding public aspirations. The target of this process is to improve the government's transaction analysis function, which has an impact on everything from the ability of government agencies to carry out their duties to the reporting of financial data within the internal government network. The findings of Mubaraq (2020) resulted in findings if the district government exemption system has a positive influence on performance. All of this is in line with the findings of Putri (2021) study, which empirically shows that the local government accountability system has a significant impact on the quality of government services. In addition, Anthony (2021) view suggests that the local government accountability system has a favorable impact on the accountability of government agencies.

H1: Local government accounting systems affect the accountability of government agency performance

Bastian (2021) the internal

development system is a continuous process that starts from the bottom and runs upwards, with feedback from the bottom to the head of the budget unit, namely the head of the budget section. The goal is to ensure that the community as a whole will get an effective and efficient government, a safe country, adherence to laws and regulations, as well as transparent management of funds. According to Sa'adah (2020) and Nugraha (2022), internal system control is responsible for the degradation of the government's ability to carry out its duties. Arjuna & Mustika (2019) also made a similar statement, stating that if internal system controls function smoothly, they can strengthen the government's ability to carry out its duties.

H2: Internal control affects the accountability of government agency performance

The effectiveness of a program's instructional activities can be greatly influenced by the transparency of the budget process, if the regional revenue and expenditure budget is more transparent and reflects openness, then the assessment results will be more accurate (Safira & Ilmi, 2020). Followed by Anjarwati (2019) research findings indicate that transparency has a good impact on financial management accountability.

H3: Transparency affects the accountability of government agency performance

Based on previous researchers noted that the relationship between local government accounting systems, internal control has an impact on performance accountability (Derek & Radke, 2021); Soleman *et al.*, 2019; Fathia, 2020). Transparency also has an influence on performance accountability (Nugraha, 2022). In addition, several studies conducted by Elias (2020) and

Setyaniduta & Hermawan (2021) empirically prove that the government accountability system, internal accountability, and transparency have a good impact on the accountability of government agencies.

H4: Local Government Accounting System, Internal Control, and Transparency affect the Accountability of Government Agency Performance

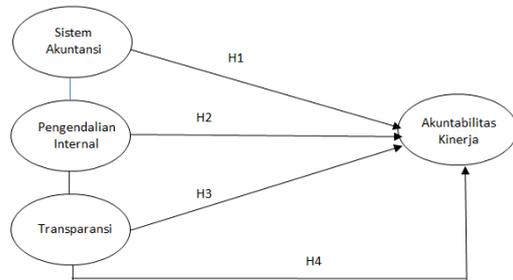


Figure 1. Research Model

LITERATURE REVIEW

Previous Research

Research results Dito Aditia (2018) which states that the accountability of government agency performance is influenced by independent variables, namely budget target clarity, accounting control, transparency and accountability. Bambang Jatmiko (2020) also examined the effect of internal supervision, accountability and transparency on the performance of the Sleman Regency Regional Government. The results of the study explain that internal supervision, accountability, and transparency have a positive effect on local government performance.

Based on some previous research results, Julia, Da'ieva Arja (2021) conducted research on the performance of government agencies at the Regional Revenue Agency of East Java Province, Surabaya city which is used as a reference in this study. The following are the differences that exist in previous studies: first, there are additional independent variables, namely

transparency. According to Mahmudi (2019) transparency means the openness of the organization in providing information related to public resource management activities to stakeholders. With the implementation of a good reporting system, it is hoped that it can provide information frankly and direct the performance accountability of government agencies in implementing the agreed budget properly.

Theoretical Foundation

Theory of Local Government Definition

The term Government in the Big Indonesian Dictionary is defined as: 1) The system of exercising authority and power to regulate the social, economic and political life of a Subscribe to DeepL Pro to edit this document. Visit www.DeepL.com/pro for more information. country or part of it, 2) a group of people who jointly assume limited responsibility for exercising power, and 3) the ruler of a country (National Library Department, 2002).

Meanwhile, according to the Contemporary Indonesian Dictionary "Government" is defined as a system consisting of several bodies that have the power to run and regulate the survival of a country, or a group of people who are given limited power to assume responsibilities carried out together (Peter Salim, 2002) By definition, the government has a broad meaning and a narrow meaning. In a broad sense, the government includes all organs of power in the state, namely the legislature, executive and judiciary. Even in this broad sense, the Government is defined as the implementation of the duties of all bodies, institutions that are entrusted with the authority to achieve state goals. In a broad sense, government is often called Regering. But in a narrow sense the government (called Bestuur) only

concerns the organization of functions that carry out government duties (executive) which can be carried out by the cabinet and its apparatus from the central to the regional level (Mahfud, 1993).

Authority

The implementation of regional autonomy is carried out by providing broad, real, and responsible authority to the regions in a proportional manner which is realized by regulating, distributing, and utilizing national resources in an equitable manner. The implementation of regional autonomy is also carried out with the principles of democracy, community participation, equity, justice, and attention to regional diversity. Regional autonomy and decentralization is one of the main priorities that must be implemented by the Indonesian government in order to realize the reform agenda, the regional autonomy agenda in the broadest sense is a political decision to accommodate regional demands and the dynamics of an increasingly critical and responsive society to interpret development (Sudjaipul, 2004).

Local Government Functions

The function of local government can be interpreted as a regional device to run, organize and organize the course of government. That local government has the following functions:

- a. The regional government organizes and manages its own government affairs according to the principles of autonomy and assistance tasks.
- b. Exercising the widest possible autonomy, except for government affairs that become government affairs with the aim of improving community welfare, public services and regional competitiveness.
- c. Local government in organizing

government affairs has a relationship between the central government and local government. Where the relationship includes authority, finance, public services, utilization of natural resources and other resources.

Principles of Local Government

In the administration of government affairs, especially local government, it is closely related to several principles in the government of a country, namely as follows:

- a. The principle of centralization The principle of centralization is a system of government in which all powers of the central government.
- b. Decentralization The principle of decentralization is the transfer of government authority by the government to autonomous regions to regulate and manage affairs within the unitary state system of the Republic of Indonesia.
- c. Deconcentration The principle of deconcentration is the delegation of government authority by the government to the governor as the government's representative to certain vertical institutions.
- d. The principle of co-administration The principle of co-administration is an assignment from the government to regions or villages, from provincial governments to district or city governments to villages for specific tasks.

Local Government Accounting System

Based on Permendagri No. 13 of 2006 that the Regional Government Accounting System (SAPD) is the result of accountability for the implementation of the Regional Budget (APBD) which is carried out through several processes starting from collecting data, recording and summarizing and reporting finances

using computer applications or manually. The Local Government Accounting System is the management and budgeting of public revenues. It takes into account activities, programs, and other obligations. Governments are accountable to citizens and taxpayers. Government accounting checks whether revenues from taxpayers, municipal bondholders, and businesses are being used responsibly for the betterment of society. (Halim, 2019).

Internal Control

According to Bastian (2021) According to Bastian (2021), the internal control system is an integral form of activity carried out continuously on the leadership and all employees with the aim of convincing the public of the achievement of an organization's goals which include efficient and effective activities, security of state assets, compliance with laws and regulations and reliable financial reporting results. Internal control is the accounting and auditing process used in the financial department of an institution/agency that ensures the integrity of financial reporting and regulatory compliance.

Transparency

Coryanata (2007) says: "transparency is built on the basis of the free flow of information, all government processes, institutions and information need to be accessible to interested parties, and the information available must be sufficient so that it can be understood and monitored". The budget prepared by the executive is said to be transparent if it meets several criteria, namely the announcement of budget policies, the availability of budget documents and easy access, the availability of timely accountability reports, accommodating people's voices / proposals and there is a system for

providing information to the public.

Government Agency Performance Accountability

According to Darmawati (2022) According to Darmawati (2022), performance accountability of government agencies is a form of obligation of a government agency for accountability in carrying out organizational goals that have been prepared periodically and stipulated in the performance report of government agencies. Based on Presidential Regulation Number 29 of 2014 concerning the Government Agency Performance Accountability System or what is referred to as SAKIP is a series that is systematically arranged including activities, procedures and tools to determine the objectives of data collection, measurement, clarification and reporting of the performance of government agencies in accountability for the performance of government agencies.

Relationship between Variables and Hypotheses

The Effect of Local Government Accounting Systems on Government Agency

Performance Accountability

According to Halim (2019) the local government accounting system is in the form of managing and budgeting public revenue as a result of accountability for the implementation of the Regional Budget (APBD) which is carried out through several processes with the aim of creating a government transaction analysis function in the performance accountability of government agencies to the results of financial reports in the government environment.

The Effect of Internal Control on

Government Agency Performance Accountability

According to Bastian (2021) The internal control system is an integral activity that is carried out continuously from the results of reports carried out by subordinates as leaders of budget units to superiors, namely the head of the budget section in the form of accountability with the aim of convincing the public of the achievement of efficient and effective activities, security of state assets, compliance with laws and regulations and reliable financial reporting results. In addition, circumstances that are conducive to the performance accountability of government agencies.

The Effect of Transparency on The Effect of Local Government Accounting Systems, Internal Control, and Transparency on Government Agency Performance Accountability

Based on previous researchers, it is noted that the relationship between local government accounting systems, internal control has an impact on performance accountability. (Daia & Julia, 2020; Wahidawati, 2020; Fitriyani et al, 2019). Transparency also has an influence on performance accountability (Novatiani, 2019). In addition, several studies conducted by Dito Aditia (2020) ; Sains, F. S. (2018) have found that local government accounting systems, internal control, and transparency have a positive effect on the performance accountability of government agencies. Based on the empirical evidence that has been described, this study proposes the following hypothesis: H4: Local Government Accounting System, Internal Control, and Transparency have an effect on Government Agency Performance Accountability.

Government Agency Performance Accountability

Transparency of budget management is one of the variables that can affect the effectiveness of the performance of education programs, if the management of school revenue and expenditure budgets is more transparent and reflects openness, the resulting accountability will be better (Solihat and Sugihart: 2009). In line with the results of Dito Aditya's research (2018) which states that transparency affects financial performance accountability so that based on this explanation, the hypothesis of this study is:

H3: transparency affects the performance accountability of government agencies.

Research Framework

This study uses local government accounting systems, internal control and transparency as independent variables while the accountability of government agency performance is the dependent variable. The purpose of this study is to look partially at the effect of the local government accounting system, internal control, and transparency on the performance accountability of the Gresik Regency Regional Government, thus a framework is arranged as follows.

METHODOLOGY

In relation to this research, primary data was obtained from questionnaires sent via Google Forms to respondents consisting of the Head of OPD, Head of Sub. Planning Section, and three staff members of Sub. Planning Section of 18 OPDs in Gresik Regency using a Likert scale with a score of 5 (SS: Strongly Agree), score 4 (S: Agree), score 3 (KS: Disagree), score 2 (TS: Disagree), score 1 (STS: Strongly Disagree).

Data analysis was carried out after data collection through questionnaires,

and to facilitate analysis, this study used SPSS software. The data analysis stage includes data validity and reliability tests, classical assumption tests, multiple regression analysis, and hypothesis testing. The validity test is used to check the validity of questionnaire statements and questions (Sugiyono, 2019:176). Meanwhile, the reliability test measures the consistency of the questionnaire (Ghozali, 2019:45). The basic assumptions used are normality, multicollinearity, and heteroscedasticity. Regression analysis is used to determine the effect of the specified predictor variables to see their impact on the observed variables. Finally, hypothesis testing, both partially (t-test) and simultaneously (f-test), is used to solve the problems in this study.

RESULTS AND DISCUSSIONS

Test result

The validity test is carried out to test how valid the questionnaire statements and questions are by looking at the comparison between the calculated r value and the r table (Sugiyono, 2019:176). The results of the validity test are as follows:

Table 1. Questionnaire Item Validity Test Results

Variabel	Item	R Hitung	R Tabel	Kesimpulan
Sistem Akuntansi Pemerintah Daerah	X1.1	0,732	0,207	Valid
	X1.2	0,703	0,207	Valid
	X1.3	0,766	0,207	Valid
	X1.4	0,787	0,207	Valid
	X1.5	0,791	0,207	Valid
	X1.6	0,747	0,207	Valid
	X1.7	0,722	0,207	Valid
	X1.8	0,724	0,207	Valid
	X1.9	0,755	0,207	Valid
Pengendalian Intern	X2.1	0,731	0,207	Valid
	X2.2	0,708	0,207	Valid
	X2.3	0,734	0,207	Valid
	X2.4	0,727	0,207	Valid
	X2.5	0,680	0,207	Valid
Transparansi	X3.1	0,600	0,207	Valid
	X3.2	0,667	0,207	Valid
	X3.3	0,708	0,207	Valid
	X3.4	0,647	0,207	Valid
Akuntabilitas Kinerja Instansi Pemerintah	Y.1	0,770	0,207	Valid
	Y.2	0,749	0,207	Valid
	Y.3	0,756	0,207	Valid
	Y.4	0,760	0,207	Valid
	Y.5	0,501	0,207	Valid
	Y.6	0,411	0,207	Valid

Table 1 shows the results of the validity test on all questionnaire

statement items in this study. The respondents of this research were 90 people with a significance value of 0.5%, thus obtaining a calculated r of 0.207. After testing all items of the pointing statement, all r counts > from r table, it is concluded that all items in each variable are said to be valid.

After testing validity, the next test is a reliability test to determine the level of consistency of the statement (Ghozali, 2016:67). The results of the reliability test in this research are as follows:

Reliability is used to test how consistent a questionnaire is when tested several times. requires Cronbach alpha > 0.60 and is considered unreliable if Cronbach alpha < 0.60 (Ghozali, 2019:45). After carrying out the test, the results are below

Table 2. Questionnaire Consistency Reliability Test Results

Variabel	Cronbach's Alpha	Minimum Reliability	Description
Local Government Accounting System	0,949	0,7	Reliabel
Internal Control	0,918	0,7	Reliabel
Transparency	0,896	0,7	Reliabel
Government Agency Performance Accountability	0,907	0,7	Reliabel

Source: processed primary data, 2023

From what is presented in table 2 above, the interpretation results show that all alphas for each variable are greater than the minimum reliability. With this, a conclusion can be drawn that all questionnaire variables are said to be reliable or consistent. With this, the data results can be tested further to answer the problem formulation for this research.

Descriptive statistical analysis is a method for analyzing quantitative data in order to obtain a description of the data (Ghozali 2018:19). Furthermore, the results of descriptive statistical analysis in this research are as follows:

Table 3. Descriptive Statistical Analysis Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
SAP Local	90	18,00	45,00	38,6889	6,30257
Internal Control	90	10,00	25,00	20,8889	3,93613
Transparency	90	8,00	20,00	17,1111	3,12455
Government Agency Performance Accountability	90	13,00	30,00	25,1111	4,00406
Valid N (listwise)	90				

Source: processed primary data, 2023

Table 3 presents descriptive data from this research. From these data it can be interpreted that the total respondents to this study were 90 people. Product transparency gets a total result of at least 8 because perhaps respondents do not agree with the questionnaire statements. Then all variables can reach the maximum value, which means answering strongly agree in all questionnaires and the average is close to the maximum value, indicating a positive response.

The normality test was carried out using the Kolmogorov Smirnov test. A variable can be said to be normally distributed if the significance value is above 5% or 0.05 (Ghozali, 2018). The following are the results of the normality test in the research:

Table 4. Normality Test Results

		Unstandardized Residual
N		90
Normal Parameters ^{a,b} Mean		.0000000
Std. Deviation		2,63989269
Most Extreme Differences	Absolute	.128
	Positive	.081
	Negative	-.128
Test Statistic		.128
Asymp. Sig. (2-tailed)		.001 ^c
Exact Sig. (2-tailed)		.094
Point Probability		.000

Source: processed primary data, 2023

The normality test in this study used Exact P Values (Exact Sig) due to the characteristics of the data in the study, namely that the data was not very large (Cyrus & Patel, 2013:24). Cyrus & Patel, (2013:24) explain that data has its own characteristics based on the size of the research data. This research is a small study with a total of 90 data samples, so it is more accurate to use Exact P Values. In determining data normality, the condition that must be met is an Exact Sig value > 0.05 . From the data test results, an Exact Sig value of 0.094 was obtained, which is a value greater than

0.05. Thus, it can be concluded that this research data is normally distributed.

The multicollinearity test is used to detect the presence or absence of multicollinearity in this regression model. In measuring multicollinearity, an indicator is used to measure the tolerance value for each variable > 0.10 or a VIF value below 10 (Ghozali, 2018: 107). In this research, the results of the multicollinearity test are known as follows:

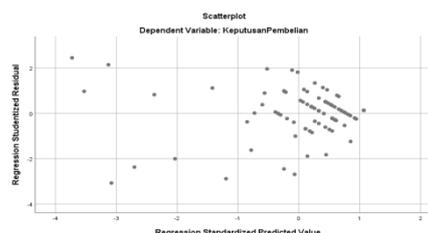
Table 5 Multicollinearity Test Results

Variabel	Collinearity Statistics	
	Tolerance	VIF
Local Government Accounting System	0,536	1,866
Internal Control	0,551	1,815
Transparency	0,963	1,038

Source: Primary data processed, 2023

Based on the test results in table 5 it is known that the value *tolerance* above 0.1. In accordance with the theory expressed by Ghozali, (2018: 107), all variables do not experience multicollinearity. Thus, the data is suitable and can continue with further testing.

According to (Ghozali, 2018:137), the aim of the heteroscedasticity test is to test whether in the regression model there is inequality of variance from the residuals of one observation to another. The heteroscedasticity test uses the results on a scatterplot to determine the distribution of data variants. To find out the results of this test, the test results are presented as follows:

**Figure 2. Heteroscedasticity Test Results using scatterplot**

Source ; Primary data processed, 2023

Based on the results of the heteroscedasticity test using a scatterplot, it was found that the data spread above and below around 0 did not

form a particular pattern. It can be concluded from the test results that there is no heteroscedasticity in the regression model. So the regression model used is suitable for predicting the dependent variable on purchasing decisions.

After going through various previous tests to determine the suitability of the data, it is now time to analyze multiple regression analysis. The purpose of this analysis is to test the research hypothesis, namely the influence of product quality, price and promotion on purchasing decisions. Then the following is the regression model in this research:

Table 6. Multiple Regression Analysis Test Results

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.	Collinearity Statistics	
	B	Std. Error				Tolerance	VIF
1 (Constant)	9.327	2.247		4.151	.000		
SAP Local	.418	.062	.658	6.774	.000	.536	1.866
Internal Control	.147	.097	.144	1.507	.136	.551	1.815
Transparency	-.202	.093	-.157	-2.173	.033	.963	1.038

Source: processed primary data, 2023

Based on table 6 above, data can be drawn to determine the multiple regression model in this research. The following is the multiple regression model in this research:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

$$Y = 9.327 + 0.418X_1 + 0.147X_2 - 0.202X_3 + e$$

From this regression model, the results can be interpreted as follows is several regression coefficients provide insights into the relationships between variables. Firstly, the constant value (α) is 9.327, suggesting that in the absence of any changes in the independent variable, the dependent variable holds a value of 9.327. Moving on, the regression coefficient for the Regional Government Accounting Standards variable (X1) is 0.418, indicating that an increase in the Product Quality variable leads to a corresponding increase of 0.418 in purchasing decisions. Additionally, the Internal Control variable (X2) has a regression coefficient of 0.147, suggesting that an increase in the Price variable corresponds to a 0.147 increase in purchasing decisions. Lastly,

the Promotion variable (X2) has a regression coefficient of -0.202, implying that an increase in the Promotion variable results in a decrease of -0.202 in accounting decisions.

The partial test is carried out by comparing the p-value (probability value) with the significant value. If the p-value is less than the significance value of 0.05, then the hypothesis is accepted. Vice versa (Sugiyono, 2019:223). The following are the results of the t test in this study.

Table 7. Partial Test Results

Variabel	Signifikan	Hasil
Local Government Accounting System (X1)	.000	Berpengaruh
Internal Control (X2)	.136	Tidak Berpengaruh
Transparency (X3)	.033	Berpengaruh

Source: Processed Primary Data, 2023

Based on table 7 it can be seen that:

1. SignificanceRegional Government Accounting Standardsget a significance value of 0.000 <0.05, then it can be said that H1 is accepted. This showsGovernment Accounting Standards (X1) have an influence.
2. SignificanceInternal Control (X2) 0.136 > 0.05 it can be said that H2 is rejected. This showsInternal Control (X2) has no effect.
3. Significance value is 0,033 < 0.05 can be said that H3 is accepted, this showsTransparency (X3) has an effect.

Table 8. Simultaneous Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	806.645	3	268.882	37.282	0.000 ^a
Residual	620.244	86	7.212		
Total	1426.889	89			

Source: processed primary data, 2023

Table 8 shows the F test significance value of 0.000 < 0.05. Shows the results of the independent variables simultaneously having a significant influence on the dependent variable. In this way, H4 is accepted and proven to be influential.

After completing the hypothesis test, the next step is to complete the coefficient of determination test. In practice, to measure the coefficient of determination, the R Square measurement is used to determine

the extent of the relationship between the independent variables simultaneously and the dependent variables (Hamid & Anwar, 2019: 43). Meanwhile, the Adjusted R Square value is used to determine how much the dependent variable is related to other variables outside the research (Ghozali, 2018: 135). The indications for the two indicators, both R Square and Adjusted R Square, both have the following indications:

- 1) 0 – 0.25 indicates the model has a very weak relationship
- 2) 0.25 – 0.5 indicates the model has a weak relationship
- 3) 0.5 – 0.75 indicates the model has a moderate relationship
- 4) 0.75 – 1 indicates the model has a strong relationship

The following are the test results of the coefficient of determination for this research:

Table 9. Coefficient of Determination Test Results (R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.752 ^a	.565	.550	2.68554

Source: processed primary data, 2023

Based on table 9, the results of the coefficient of determination test are obtained:

- 1) The R Square value is 0.565 or 56% of the independent variables are simultaneously related to the variable which is said to be quite strong.
- 2) The Adjusted R Square value is 0.550, meaning that the independent variable in this research has 55% influence on the dependent variable and 45% is influenced by other variables outside this research model.

Discussion

The first implication of the data analysis is that the Local Government Accounting System variable has a significant impact on the performance of government agencies, in accordance with the principles of local government theory. That way, budget management and financial reports at the local level constitute local government performance. This is consistent with the findings of Mubaraq (2020) and

Putri (2021) which show that the local government accountability system has a significant impact on the effectiveness of government agencies. Anthony (2021) also contributed to this finding, indicating that accountability has a significant impact on government decision making.

Further findings from the results of data analysis, it was found that internal control has no effect on the performance of government agencies. This is in stark contrast to the Theory of Local Government, which emphasizes the importance of internal control in local governance. Although Bastian (2021) emphasizes the role of internal control in ensuring the efficiency and effectiveness of government activities, this finding contradicts the research of Sa'adah (2020) and Nugraha (2022) which consistently recognize the contribution of a good internal control system to performance accountability. However, in the context of Local Government Theory, it is expected that local level governments have the ability to manage their own affairs.

Further findings show that the Transparency variable (X3) has a significant effect on the effectiveness of education program performance, with a significant value of 0.033. This finding contributes to applying the principles of Local Government, especially in the context of budget management transparency to support the effectiveness of education program performance at the local level. In accordance with the Theory of Local Government, transparency reflects decentralization and regional autonomy, where the disclosure of information related to the allocation of funds and the results of the performance of education programs shows the ability of local governments. This research is in line with Anjarwati (2019) by saying that the level of transparency will have an impact on financial accountability.

The study found that, when implemented simultaneously, local government accountability systems, internal accountability, and transparency have a significant impact (0.000) on the ability of government agencies to perform their functions. This finding reinforces the principles of Local Government, showing

that a good combination of the three factors can improve the performance accountability of government agencies at the local level. This research is a continuation of previous studies that found a positive relationship between the four variables on the performance accountability of government agencies (Derek & Radke, 2021; Soleman *et al.*, 2019; Fathia, 2020; Riantiaro & Azlina, 2020; Elias, 2020). The implication is that the principles of Local Government Theory support the importance of a good accounting system, effective internal control, and a high level of transparency to improve the performance accountability of government agencies

CONCLUSION

The study emphasizes the transformative influence of Local Government Accounting Systems on government agency performance, highlighting the integral connection between financial management policies and organizational effectiveness. Notably, Internal Control's lack of significant influence suggests nuanced contextual variations in its implementation across diverse local government settings. In contrast, Transparency emerges as a pivotal factor, especially in enhancing education program performance, aligning with Local Government principles emphasizing transparency's critical role in budget management. The study advocates practical measures such as strengthening accounting systems, enhancing transparency through website updates, and improving internal controls, collectively poised to fortify financial management and accountability at the local level.

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