

THE INFLUENCE OF ACCOUNTABILITY, TRANSPARENCY AND SUPERVISION ON BUDGET PERFORMANCE AT HIGHER EDUCATION SERVICE INSTITUTIONS (LLDIKTI) REGION XIII ACEH

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Abstract

This study aims to analyse the effect of accountability, transparency and supervision on budget performance at LLDIKTI Region XIII Aceh. This research is a type of causal associative research with a quantitative approach. The research sample was employees at LLDIKTI Region XIII Aceh, totalling 99 employees using the census technique. Accountability, Transparency and Supervision variables on budget performance are measured using a Likert scale, and data obtained by distributing questionnaires to respondents. Data analysis using statistical analysis of correlation and multiple regression models with the help of SPSS 25 software. To test each item on each variable, validity and reliability tests have been carried out as an instrument. The results of the analysis show that simultaneously there is an influence between Accountability, Transparency and Supervision on budget performance. The results of the F test obtained $F_{count} > F_{tabel}$ or $(63.924 > 2.70)$ and a significant test that the p value of $0.000 < p$ set at 0.05 which means significant. Partial test results show that: 1. Accountability affects budget performance with $T_{hitung} 4.791 > T_{tabel} 1.660$ and p value $0.000 < p 0.05$ means significant. 2. Transparency affects budget performance with $T_{hitung} 5.263 > T_{tabel} 1.660$ with a p value of 0.000 from < 0.05 means significant. 3. Supervision affects budget performance with $T_{hitung} 2.968 > T_{tabel} 1.660$ with a p value of 0.002 from < 0.05 means significant.

Keywords: Budget performance, accountability, transparency, supervision

Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh akuntabilitas, transparan dan pengawasan terhadap kinerja anggaran pada LLDIKTI Wilayah XIII Aceh. Penelitian ini merupakan jenis penelitian asosiatif kausal dengan pendekatan kuantitatif. Sampel penelitian adalah pegawai yang ada pada LLDIKTI Wilayah XIII Aceh yang berjumlah 99 orang pegawai dengan menggunakan tehnik sensus. Variabel Akuntabilitas, Transparan dan Pengawasan terhadap kinerja anggaran diukur dengan menggunakan skala *Likert*, dan data diperoleh dengan menyebarkan kuesioner ke responden. Analisis data menggunakan analisis statistik model korelasi dan regresi berganda dengan bantuan *Software* SPSS 25. Untuk menguji setiap item pada setiap variabel telah dilakukan uji validitas dan reliabilitas sebagai instrument. Hasil analisis menunjukkan bahwa secara simultan terdapat pengaruh antara Akuntabilitas, Transparan dan Pengawasan terhadap kinerja anggaran. Hasil uji F diperoleh angka $F_{hitung} > F_{tabel}$ atau $(63,924 > 2,70)$ dan uji signifikan bahwa p value sebesar $0,000 < p$ yang ditetapkan sebesar 0,05 yang berarti signifikan. Hasil uji secara parsial menunjukkan bahwa: 1. Akuntabilitas berpengaruh terhadap kinerja anggaran dengan $T_{hitung} 4,791 > T_{tabel} 1,660$ dan p value $0,000 < p 0,05$ berarti signifikan. 2. Transparansi berpengaruh terhadap kinerja anggaran dengan $T_{hitung} 5,263 > T_{tabel} 1,660$ dengan p value 0,000 dari $< 0,05$ berarti signifikan. 3. Pengawasan berpengaruh terhadap kinerja anggaran dengan $T_{hitung} 2,968 > T_{tabel} 1,660$ dengan p value 0,002 dari $< 0,05$ berarti signifikan.

Kata kunci: Kinerja anggaran, akuntabilitas, transparansi, pengawasan

INTRODUCTION

Public sector organisations are entities that provide or produce public goods for the

welfare of the people who are their consumers. One of the public sector organisations is the

Higher Education Service Institution (LLDIKTI), which is one of the work units that has the task of managing higher education. Based on the Minister of Research, Technology and Higher Education Regulation (Permenristekdikti) Number 15 of 2018, the Higher Education Service Institution, hereinafter abbreviated as LLDIKTI, is a work unit within the Ministry of Research, Technology and Higher Education that has duties and functions in the field of improving the quality of higher education in its working area led by a head. In Permenristekdikti Number 15/2018 concerning the Organisation and Work Procedures of the Higher Education Service Institution article 3 states that LLDIKTI has the task of facilitating the improvement of the quality of higher education in its working area, especially for private universities (PTS). https://lldikti1.kemdikbud.go.id/modul_web/apps/fungsi.

Performance budgeting is a form of refinement of the traditional budgeting system with a more rational and systematic approach, it can be interpreted that the managed budgeting system is oriented towards the elements of performance indicators in the budgeting process, so that each activity/programme must have measurable goals and objectives both input, output, process, impact and outcome. (Junita, 2018). The budget performance of LLDIKTI Region XIII Aceh can be seen in Table 1 below

Table 1
Budget Performance Lldikti Region XIII Aceh
Year 2020-2022 (in thousands)

Year		Operation	Capital	Total
2020	Ceiling	8.715.146	723.450	9.438.596
	Realisation	8.209.199	675.000	8.884.199
	Percentage	94,19	93,30	93,74
2021	Ceiling	581.521	9.670.696	10.252.217
	Realisation	581.521	9.244.135	9.825.656
	Percentage	99,70	95,59	97,64
2022	Ceiling	678.425	9.860.567	10.538.992
	Realisation	587.534	9.105.125	9.692.659
	Percentage	95,35	94,65	95

Source: LLDIKTI XIII Aceh (2023)

Based on Table 1, we can see the budget performance of LLDIKTI Region XIII Aceh from 2020 to 2022. From the percentage results, it shows that between the budget and the

realisation of LLDIKTI Region XIII Aceh there is not a significant change in the percentage value from 2020 to 2022, goods expenditure in 2020 the percentage is 94% and increases again in 2021 by 99% but decreases in 2022 the percentage until for goods expenditure the realisation is 95%. different for capital expenditure, in 2020 the realisation was 93% but for 2021 it increased by 95% but in 2022 the realisation for expenditure fell by an amount of 94% in LLDIKTI Region XIII Aceh.

The factors that affect budget performance include accountability, transparency and internal control (Adiwirya dan Sudana, 2015). Accountability is needed to improve budget performance. Junita (2018) stated that accountability is to be accountable for the management of resources and the implementation of the activities of a reporting entity entrusted to the reporting entity in achieving the objectives that have been set periodically. The principle of transparency in LLDIKTI Region XIII Aceh has not been implemented optimally in the openness of providing information on financial report data to the public or people who need clear and accurate information. The public sector must give everyone the right to obtain information by accessing financial report data in public bodies, because every public information is open and accessible to users of public information. This supervision aims to prevent as early as possible the occurrence of irregularities, waste, fraud, obstacles, errors, and failures in achieving goals and carrying out organisational tasks (Saputra et., 2014).

The problem in this study is whether accountability, transparency and internal control have a simultaneous and partial effect on budget performance at the Higher Education Service Institution (LLDIKTI) Region XIII Aceh. With the aim of knowing accountability, transparency

and internal supervision simultaneously and partially affect budget performance at the Higher Education Service Institution (LLDIKTI) Region XIII Aceh.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

1. Budget Performance

Performance budget is a document that contains performance, both in the form of revenue and expenditure, which is presented in monetary measures to be achieved in a certain period of time and includes past data as a form of control and performance assessment (Halim & Kusufi, 2012:48). According Junita (2018:33) explains that performance indicators in the budget are as follows: (1)Information used as the basis for budget preparation; (2)Performance targets for each programme and activity are set in accordance with the needs; (3)Budget implementation is monitored regularly; (4)Programmes are set with a number of performance measures on an annual basis; (5)Programme implementation is expected to achieve performance targets; (6)Achievement of budget performance targets reflects capacity to carry out tasks and functions.

2. Accountability

Wandiri et al. (2015) Public Accountability is to account for the management of resources and the implementation of policies entrusted to the reporting entity in achieving predetermined goals periodically. Mahmudi (2011:19) Public accountability has several indicators, namely: 1) Legal accountability and honesty, 2) Process accountability, 3) Programme accountability, 4) Policy accountability.

3. Transparency

Wandiri et al. (2015), transparency is a genuine, comprehensive openness and provides a place for active participation from all levels of society in the process of managing public

resources. Auditya & Lismawati (2013) The indicators of transparency are as follows: (1)Providing clear information about responsibilities; (2)Establishing a complaint mechanism in case of violation of regulations or requests to pay bribes; (3)Easy access to information. (4)Improving the flow of information through cooperation with the mass media and non-governmental organisations.

4. Supervision

According to Siregar (2019:63) supervision is a process to ensure that planned activities can be carried out properly. There are several indicators in supervision, namely: (1)Expertise and research; (2)Supervision work programme; (3)Obedience to regulations; (4)Conformity; (5)Accounting principles.

The research conceptual framework is an abstraction of a reality so that it can be communicated and forms a theory that explains the relationship between the variables studied.

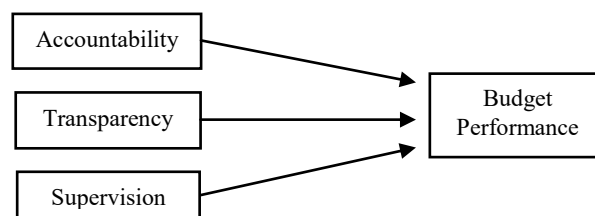


Figure 1
Framework of Thought

Effect of Accountability on Budget Performance

Accountability is an obligation for trustees to provide accountability, present and then disclose information which is then accountable to the party who gave the mandate in this case as a principal who has the right and authority in this accountability (Mardiasmo, 2012).

Effect of Accountability on Budget Performance

Accountability is an obligation for trustees to provide accountability, present and then disclose information which is then accountable to the party who gave the mandate in this case as

a principal who has the right and authority in this accountability.

The Effect of Supervision on Budget Performance

Supervision is all actions to ensure that the implementation of activities runs in accordance with predetermined plans, rules and objectives. Regional budget supervision is carried out to minimise regional budget leaks with an orderly accounting method and in accordance with applicable laws and regulations and aims to reduce irregularities and obstacles in budget performance, therefore the government conducts internal and external budget supervision. Based on the conceptual framework previously described, the hypothesis for this study is:

H₁: Accountability, transparency and supervision simultaneously affect budget performance at the Higher Education Service Institution (LLDIKTI) Region XIII Aceh.

H₂: Accountability partially affects budget performance at the Higher Education Service Institution (LLDIKTI) Region XIII Aceh.

H₃: Transparency partially affects budget performance at the Higher Education Service Institution (LLDIKTI) Region XIII Aceh

H₄: Supervision partially affects budget performance at the Higher Education Service Institution (LLDIKTI) Region XIII Aceh.

METHODOLOGY

According to Sugiyono (2018:80), population is a generalisation area consisting of objects/subjects that have certain qualities and characteristics set by researchers to study and then draw conclusions. The population in this study were employees at the Higher Education Service Institution (LLDIKTI) Region XIII Aceh,

totalling 99 employees. The sampling method used is a saturated sample (census sample). In quantitative research like this, Sugiyono (2018: 17) explains that the data collection method consists of a questionnaire and interview method. The data used is primary data, namely data taken directly on the object of research. The measurement scale that the author uses in this study is a likert scale.

Table 2
Operationalisation of variables

Variable	Indicators	scale
Budget Performance	a. Information b. Performance targets c. Budget execution d. Established programme e. Programmes implemented to achieve targets f. Achievement of budget performance targets	Interval
Accountability	a. Legal accountability and probity b. Process accountability c. Programme accountability d. Policy accountability	Interval
Transparency	a. Provider Clear information on responsibilities b. Set up a mechanism c. Easy access to information d. Improve information flow through co-operation	Interval
Supervision	a. Expertise b. Supervision work programme c. Adherence to regulations d. Compliance e. Accounting principles	Interval

Data analysis tools can be done with application programs, using computer application program tools is SPSS version 25. The analysis method in this study consists of validity and reliability tests, classical assumption tests and hypothesis testing.

RESEARCH RESULTS AND DISCUSSION

Characteristics of Respondents

Table 3
Characteristics of Respondents

No	Strata	Frequency	Presentage
1	Gender		
	a. Male b. Female	68 31	68,7 31,3
2	Age		
	a. Under 29 years old b. 30-39 years old c. 40-49 Years d. Above 50 years old	21 27 36 15	21,2 27,3 36,4 15,1
	Last Education		
	a. High School b. Diploma (D3) c. Bachelor (S1) d. Postgraduate (S2) e. Doctorate (S3)	29 9 45 12 4	29,3 9,1 45,5 12,1 4,0
4	Period of Employment		
	a. Under 3 years b. 4-6 years c. 7-9 years old d. Above 9 years	21 19 28 31	21,2 19,2 28,3 31,3
	Total	99	100

Based on Table 3 Respondents who are male are more than female respondents, this shows that the male gender is a greater proportion than female employees who work at the Higher Education Service Institution (LLDIKTI) Region XIII Aceh office. Judging from the age of the respondents, it can now be explained that most of them are 40-49 years old who dominate employees. Judging from the last educational background of the respondents, it can be explained that most employees graduated from strata one (S1), totalling 45 employees or 45.5%. Furthermore, judging from the length of service, it shows that 31 employees or 31.3% have devoted themselves to the company.

Validity and Reliability Test

Table 4
Validity Test

Variable	Statement Item	Correlation Coefficient	r Table N= 99	Description
Budget Performance	KA_1	0,880	0,196	Valid
	KA_2	0,801	0,196	Valid
	KA_3	0,718	0,196	Valid
	KA_4	0,758	0,196	Valid
	KA_5	0,725	0,196	Valid
	KA_6	0,500	0,196	Valid
Accountability	AK_1	0,886	0,196	Valid
	AK_2	0,878	0,196	Valid
	AK_3	0,747	0,196	Valid
	AK_4	0,787	0,196	Valid
	AK_5	0,635	0,196	Valid
Transparency	TR_1	0,840	0,196	Valid
	TR_2	0,675	0,196	Valid
	TR_3	0,735	0,196	Valid
	TR_4	0,791	0,196	Valid
	TR_5	0,715	0,196	Valid
Supervision	PG_1	0,754	0,196	Valid
	PG_2	0,734	0,196	Valid
	PG_3	0,746	0,196	Valid
	PG_4	0,900	0,196	Valid
	PG_5	0,879	0,196	Valid

From Table 4, it can be explained that all question items related to budget performance are declared valid.

Reliability Test

Table 5
Reliability Test

No	Variabel	Item Count	Cronbach Alpha	Description
1	Budget Performance	6	0,821	Reliable
2	Accountability	5	0,859	Reliable
3	Transparency	5	0,807	Reliable
4	Supervision	5	0,863	Reliable

Table 5 above explains that the resulting Cronbach alpha value is > 0.60, so that all variables used are declared reliable.

Normality Test

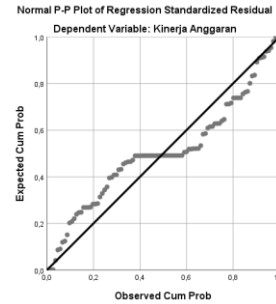


Figure 1 normally distributed data on the graph of the distribution points looks around the diagonal line.

Multicollinearity Test

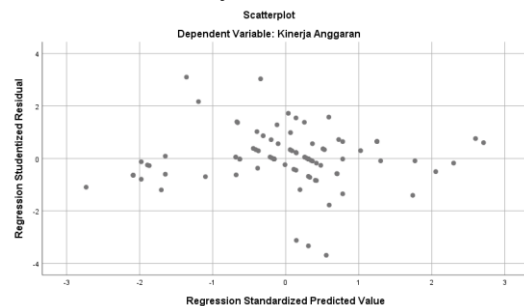
Table 6
Multicollinearity Test Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Accountability	,513	1,950
	Transparency	,486	2,059
	Supervision	,907	1,102

a. Dependent Variable: Budget Performance

Based on Table 6, it can be concluded that there is no multicollinearity in the regression model. This is because the test results for the independent variables show that the tolerance value is greater than 0.10 and the VIF value is less than 10.

Heteroscedasticity Test



It is concluded that there is no heteroscedasticity in the regression model.

Hypothesis Test

Multiple Linear Regression Analysis

Table 8
Multiple Linear Regression Test Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error			
1	(Constant)	3,648	1,552		2,350	,021
	Accountability	,478	,100	,395	4,791	,000
	Transparency	,520	,099	,446	5,263	,000
	Supervision	,117	,059	,122	1,968	,002

a. Dependent Variable: Budget Performance

The results of the multiple linear regression equation are as follows:

$$Y = 3,648 + 0,478 X_1 + 0,520 X_2 + 0,117 X_3 + e$$

1. Constant (a) = 3.648 shows a constant value, where if the value of the independent variable is equal to zero, the budget performance variable (Y) is equal to 3.648.
2. Coefficient X1 (b1) = 0.478, indicating that the accountability variable (X1) has a positive effect on budget performance (Y). This means that if accountability is increased, budget performance will also increase by 0.478 (47.8%).
3. X2 coefficient (b2) = 0.520, indicating that the transparency variable (X2) has a positive effect on budget performance (Y). This means that if transparency is increased, budget performance will also increase by 0.520 (52.0%).
4. Coefficient X3 (b3) = 0.3117, indicating that the supervision variable (X3) has a positive effect on budget performance (Y). This means that if supervision is increased, budget performance will also increase by 0.117 (11.7%).
5. Standard error (e) shows the level of confounding error

Simultaneous Testing

Table 9
F Test (Simultaneous)
ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	442,144	3	147,381	63,924	,000 ^b
	Residual	219,028	95	2,306		
	Total	661,172	98			

a. Dependent Variable: Budget Performance

b. Predictors: (Constant), Supervision, Accountability, Transparency

The test results of Table 7 show that the Fcount is 63.924 with a significance value of 0.000. Which means that the first hypothesis which states that accountability, transparency and supervision variables simultaneously affect budget performance can be accepted.

Partial Testing

Table 10
Partial test
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	3,648	1,552		2,350	,021
	Accountability	,478	,100	,395	4,791	,000
	Transparency	,520	,099	,446	5,263	,000
	Supervision	,117	,059	,122	1,968	,002

a. Dependent Variable: Budget Performance

The T test results can be concluded as follows:

1. Variable Accountability obtained a tcount value of 4.791 and a ttable value of 1.660 which indicates that the t_count > t_table value with a significant probability value of 0.000 < 0.05 then Ho is rejected and Ha is accepted which means accountability has a positive and significant effect on budget performance.
2. Variable Transparency obtained a t_count value of 5.263 and a t_table value of 1.660 which indicates that the t_count > ttable value with a significant probability value of 0.000 < 0.05 then Ho is rejected and Ha is accepted which means transparency has a positive and significant effect on budget performance.
3. Variable supervision obtained a t_count value of 1.968 and a ttable value of 1.660 which indicates that the t_count > t_table value with a significant probability value of 0.000 < 0.05 then Ho is rejected and Ha is accepted which means that supervision has a positive and significant effect on budget performance.

Correlation and Determination Coefficient

Tabel 11
Correlation and Determination Coefficient
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,818 ^a	,669	,658	1,518

a. Predictors: (Constant), Supervision, Accountability, Transparency

Based on Table 11, the results of data analysis obtained an R square value of 0.669 which means that the budget performance variable can be explained by accountability, transparency and supervision by 66.9% while

33.1% of its influence is explained by other variables.

DISCUSSION

The Effect of Accountability on Budget Performance at LLDIKTI Region XIII Aceh

Significant influence can be seen based on the table of t statistical test results. In this table, a significance value of 0.000 is obtained which is smaller than the 5% probability, namely 0.05, indicating that the accountability variable has a positive and significant relationship to budget performance at LLDIKTI Region XIII Aceh. This theory is in line with that stated by Ellwood (1993) in Mardiasmo (2012:156), namely accountability is the principle of responsibility which means that the budgeting process starting from planning, preparation, implementation must be truly reportable and accountable to DPRD and the community.

The Effect of Transparency on Budget Performance at LLDIKTI Region XIII Aceh

In this table, a significance value of 0.000 is obtained which is smaller than the 5% probability, namely 0.05, which means that the transparency variable has a positive relationship with budget performance at LLDIKTI Region XIII Aceh. According to Mardiasmo (2012: 144), transparency is the government's openness to public resource management activities. Information transparency, especially financial and fiscal information, must be carried out in a form that is relevant and easy to understand.

The Effect of Supervision on Budget Performance at LLDIKTI Region XIII Aceh

In this table, a significance value of 0.002 is obtained which is smaller than the 5% probability, namely 0.05. indicates that the supervision variable has a positive relationship to budget performance at LLDIKTI Region XIII Aceh. According to Ulum (2012:122) supervision is a process of activities carried out continuously

or continuously to observe, understand, and examine each implementation of certain activities so that errors or deviations that occur can be prevented or corrected. Supervision provides confidence that activities have been carried out in accordance with predetermined measurements effectively and efficiently.

CONCLUSIONS

1. Accountability, Transparency and Supervision simultaneously have a significant effect on budget performance at LLDIKTI Region XIII Aceh.
2. Accountability partially has a significant effect on budget performance at LLDIKTI Region XIII Aceh
3. Transparency partially has a significant effect on budget performance at LLDIKTI Region XIII Aceh
4. Supervision partially has a significant effect on budget performance at LLDIKTI Region XIII Aceh.

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