



The Effect Of Budget Participation, Decentralization And Public Accountability On Managerial Performance With Internal Control As A Moderator

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Abstract : The aim of this study to examine and analyze the effect of budget participation, decentralization and public accountability on managerial performance with internal control as a moderator in Regional Apparatus Organizations (OPD) in four districts, namely Mamuju Regency, Majene Regency, Polewali Mandar Regency and Mamasa Regency of West Sulawesi Province. The sample selection used purposive sampling method, and the data were obtained using questionnaires given to 120 respondents. Data analysis method used multiple linear regression and moderated regression analyses (MRA). The results showed that budgetary participation, decentralization and public accountability have an effect on managerial performance. Internal control strengthens the effect of budgetary participation and decentralization on managerial performance, while internal control weakens the effect of public accountability on managerial performance.

Keywords : Budget Participation, Decentralization, Public Accountability, Managerial Performance, Internal Control.

Received 28 Feb, 2022; Revised 06 Mar, 2022; Accepted 08 Mar, 2022 © The author(s) 2022.

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I. INTRODUCE

The paradigm shift in the administrative science from the Old Public Administration to New Public Management brought the consequences for the demands of bureaucratic reform and the higher the quality of public services for the community. The spirit of creating a result-oriented government has not only been raised in developed countries, but also in developing countries including Indonesia. New Public Management emphasizes bureaucracy for increasingly professionals in managing the country. Professionalism is shown including the quality of managing budget, improved performance management, and the use of bureaucratic performance measures as standard measures of success.

The performance management of government agencies in Indonesia was born from the passion to create professional, results-oriented, and accountable government agencies through the application of performance management principles, performance-based budgets, and performance measures. One of the effort to realize this is by encouraging bureaucracy to use the state budget effectively and efficiently. Effectively means the bureaucracy ensures the activities funded by the state budget effectively and has an impact on development targets. Efficiently means bureaucracy must ensure the use of the state budget wisely and proportionally.

In practice, the maturity of government agencies in managing performance through the implementation of the system is different. The results of the evaluation of the Ministry of Empowerment of State Apparatus - Bureaucratic Reform has indicated that there were several problems in the process of implementing performance management in Indonesia, namely the inability of government agencies to (1) establish result-oriented strategics goals and suggestions; (2) set the standart of the success that describes the degree of achievement of goals; (3) establish impactful activities (programs and activities) on the achievement of goals; and (4) determine the budget allocation of programs in accordance with the goals. This condition can be seen from the results of performance accountability evaluation in 2019 which has shown that there were still fewer government agencies that get a minimum assessment of B (good). Assessment of B (good) is a minimum value for the maturity of the performance of government agencies. The value of B shows that the government agency has been able to determine the right goals, and choose the right and effective program impact on achieving goals (menpan.go.id).

The issues that arise in managerial performance in regional device organizations in the district government in the West Sulawesi region are low levels of public accountability in regional device organizations into issues in managerial performance in regional organizations. West Sulawesi in 2018 and 2019 in the Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) was considered to below. Of the 12 provinces in the supervision of III, the West Sulawesi Provincial Government only obtained the title of CC (sufficient) while the district government in West Sulawesi region, although there were districts that get predicated B (good) most still get value CC (enough) and even some who get C (less) value. The system of government in West Sulawesi today still demonstrates a lot of workings that are more ceremonial sides. This is a shared job not only the provincial government as representatives of the central government in the regions in charge of serving as coaches and supervisors for administering tasks in the district area but also the active and measurable role of the district government in managing planning systems, measurement, report, evaluation and the performance of government agencies. In addition, the absorption of a low budget is a factor that affects managerial performance. Based on the results of the report in the third quarter of 2019, the realization of the district government in West Sulawesi has only touched 57.72 percent of the financial management aspects of 70 percent of the program management (www.berita.sulbarprov.go.id).

Sari (2016) the factors that can affect the managerial performance of local governments include budget participation, decentralization, public accountability, and internal supervision system. Participation budgeting has a very close relationship with the performance of the local government because the performance of the local government is seen based on the participation of government officials in preparing the budget. Budget participation is an important activity involving various parties who has authority in the preparation of the budget to prepare and evaluate various alternatives and budget goals (Wulandari and Ikhsan, 2016). To find out the effectiveness of performance, comparison must be carried out on the budget. The cause of the government's performance is low is the lack of optimal planning and budgeting processes that ignore good regional financial principles. This will result in a low budget absorption that raises various problems in poor regional financial management.

In addition to budget participation factors, decentralization is also one of the factors that affect managerial performance, namely delegation of authority and responsibility to managers/subordinates. Decentralization is the delegation of authority from a higher level to a lower level both to take policy independently (Hidayadi, 2015). Delegating authority from top-level management to lower-level management is one of the ways often used in controlling organizational activities. Decentralization is getting better if measured by indicators consisting of finance, programs and activities, involvement of activities, and staffing. This decentralization will make greater responsibility to managerial organizations in carrying out duties, and provide freedom in acting.

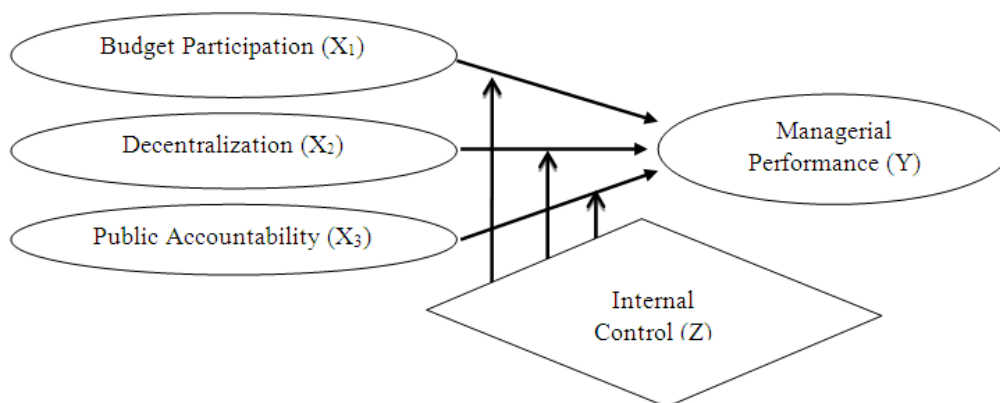


Figure 1 Conceptual Framework of Research

II. METHODOLOGY

Research Design

This research design is a hypothesis test. Survey method using a questionnaire as many as 120 respondents. Locations in this study were conducted in the District Governments of Mamuju, Majene, Polewali Mandar and Mamasa. The population of this research is the Regional Government Organization of the Mamuju, Majene, Polewali Mandar and Mamasa Regencies.

Sampling Technique

The sample in this study was carried out by purposive sampling, namely the sampling method based on consideration of certain criteria with the aim of obtaining samples that match the predetermined criteria. The criteria for determining the sample in this study are: (a) Civil Servants, (b) Structural Officials (Eselon III and IV), (c) Participate in the budgeting process and program activities of Regional Apparatus Organizations.

Research Procedure

After the information related to the research topic is obtained, a questionnaire is made based on the indicators for each variable. A well-designed questionnaire was then distributed to respondents to collect data and information related to the research problem. The questionnaire contains information on respondents ranging from age, gender, last education, years of service and position. Each variable in the questionnaire consists of several statements that can be chosen by the respondent starting from the answer disagree to strongly agree. Questionnaires were distributed to respondents in the form of a google form via the Whatsapp application.

Data Analysis

In this study, the data were analyzed using the help of the Statistical Package for Social Science (SPSS) which functions to perform statistical calculations to simplify the data so that it is easier to read and interpret. The data analysis method used is validity and reliability test, classical assumption test, Coefficient of Determination Test (R²), t test (partial), and moderated regression analysis/MRA.

III. RESULT

The results of descriptive statistics on five variables show that the budget participation variable (X1) has a minimum value of 1 and a maximum value of 5. The mean of respondents' answers is 4.05 with a deviation value (standard deviation) of 0.64. The decentralized variable (X2) has a minimum value of 1 and a maximum value of 5. The mean of respondents' answers is 3.89 with a deviation value (standard deviation) of 0.73. The public accountability variable (X3) has a minimum value of 3 and a maximum value of 5. The mean of respondents' answers is 4.23 with a deviation value (standard deviation) of 0.50. The internal control variable (Z) has a minimum value of 3 and a maximum value of 5. The mean of the respondents' answers is 4.12 with a deviation value (standard deviation) of 0.53. The managerial performance variable (Y) has a minimum value of 1 and a maximum value of 5. The mean of respondents' answers is 4.19 with a deviation value (standard deviation) of 0.60. (Table 1).

Table 1 Descriptive Statistics

Variable	Minimum	Maximum	Mean	Std. Deviation
Budget Participation (X1)	1	5	4.05	0.64
Decentralization (X2)	1	5	3.89	0.73
Public Accountability (X3)	3	5	4.23	0.50
Internal Control (Z)	3	5	4.12	0.53
Managerial Performance (Y)	1	5	4.19	0.60

Source: Output SPSS 25, 2021

Validity and Reliability Testing

Testing the validity of the instrument was carried out using the Pearson Correlation analysis tool. If the calculated r value is greater than the table r value, it indicates the item is valid and can be included in the next stage. The value of r table used in this study is 0.1816. Validity testing in this study is presented in table 2 below.

Table 2 Test Results of Variable Instrument Validity

Variable	Indicator	r Count	Description
Budget Participation (X1)	X1.1	0,520	Valid
	X1.2	0,857	Valid
	X1.3	0,691	Valid
	X1.4	0,723	Valid
	X1.5	0,802	Valid
Decentralization (X2)	X2.1	0,868	Valid
	X2.2	0,833	Valid
	X2.3	0,801	Valid
	X2.4	0,862	Valid
Public Accountability (X3)	X3.1	0,663	Valid
	X3.2	0,814	Valid
	X3.3	0,793	Valid
	X3.4	0,767	Valid
	X3.5	0,760	Valid

	X3.6	0,493	Valid
	X3.7	0,473	Valid
	X3.8	0,639	Valid
	X3.9	0,667	Valid
	X3.10	0,763	Valid
	X3.11	0,759	Valid
	X3.12	0,781	Valid
Internal Control (Z)	Z1	0,809	Valid
	Z2	0,805	Valid
	Z3	0,741	Valid
	Z4	0,831	Valid
	Z5	0,864	Valid
Managerial Performance (Y)	Y1	0,812	Valid
	Y2	0,568	Valid
	Y3	0,714	Valid
	Y4	0,748	Valid
	Y5	0,706	Valid
	Y6	0,839	Valid
	Y7	0,732	Valid
	Y8	0,652	Valid

Source: Output SPSS 25, 2021

Reliability testing is also carried out with statistics, namely by calculating the amount of Croanbach's Alpha. If the resulting alpha coefficient is greater than or equal to 0.6, it means that the indicator is said to be reliable and trustworthy. The results of the reliability test are presented in table 3 below.

Table 3 Reliability Testing

Variable	Alpha Coefficient Standard	Alpha Croanbach's	Description
Budget Participation (X1)	0,6	0,767	Reliabel
Decentralization (X2)	0,6	0,858	Reliabel
Public Accountability (X3)	0,6	0,903	Reliabel
Internal Control (Z)	0,6	0,867	Reliabel
Managerial Performance (Y)	0,6	0,863	Reliabel

Source: Output SPSS 25, 2021

Moderate Regression Analysis and Hypothesis Testing

Table 4 shows the results of multiple linear regression with the independent variables being the influence of budget participation (X1), decentralization (X2) and public accountability (X3), as well as the dependent variable managerial performance (Y).

Table 4 Multiple Regression Analysis Test Results

Independent Variable	Coefficient	Beta	T	Sig t	Description
Konstanta	2,786		11,455	0,000	Significant
Budget Participation (X1)	0,311	0,423	5,715	0,000	Significant
Decentralization (X2)	0,270	0,240	3,299	0,001	Significant
Public Accountability (X3)	0,255	0,433	5,655	0,000	Significant
$\alpha = 5\% = 0,05$					
R Square = 0,457					

Source: Output SPSS 25, 2021

Based on table 4 the value of the coefficient of determination R Square shows a value of 0.457 or 45.7%. This means that the managerial performance variable is influenced by 45.7% by budget participation (X1), decentralization (X2), public accountability (X3) while the remaining 54.3% is influenced by other variables.

The budget participation variable has a significance value of 0.000 or t significance is less than 5% (0.000 < 0.05), then partially the budget participation variable (X1) has a significant effect on the managerial performance variable (Y). Based on the value of the coefficient of budget participation (0.311), a positive sign indicates a positive value. This means that the higher the budgetary participation (X1), the higher the managerial performance (Y), and vice versa, the lower the budgetary participation (X1), the lower the managerial performance (Y).

The decentralization variable shows a significance value of 0.001 or the significance of t is less than 5% (0.001 < 0.05), so partially the decentralized variable (X2) has a significant effect on the managerial performance variable (Y). based on the value of the decentralization coefficient (0.270) is positive, indicating a

positive value. This means that the higher the decentralization (X2), the higher the managerial performance (Y), and vice versa, the lower the decentralization (X2), the lower the managerial performance (Y).

The public accountability variable shows a significance value of 0.000 or t significance is less than 5% ($0.000 < 0.05$), then partially the public accountability variable (X3) has a significant effect on the managerial performance variable (Y). based on the value of the decentralization coefficient (0.255) is positive, indicating a positive value. This means that the higher the public accountability (X3), the higher the managerial performance (Y), and vice versa, the lower the public accountability (X3), the lower the managerial performance (Y).

Table 5 shows the results of multiple linear regression with moderating variables. The independent variables are the influence of budget participation (X1), decentralization (X2), public accountability (X3), and the moderating variable is internal control (Z), and the dependent variable is managerial performance (Y).

Table 5 Regression Analysis Test With Moderation

Independent Variable	Koefisien	Beta	T	Sig t	Description
(Constant)	7.442		1.555	.003	
Budget Participation (X1)* Internal Control (Z)	1.053	5.010	3.829	.000	Significant
Decentralization (X2)* Internal Control (Z)	1.408	5.356	2.965	.004	Significant
Public Accountability (X3)* Internal Control (Z)	-.184	-1.094	.603	.548	Not Significant

Source: Output SPSS 25, 2021

The value of the coefficient of determination R Square in model 2 shows a value of 0.535 or 53.5%. This means that the managerial performance variable (Y) is influenced by 53.5% by budgetary participation (X1), decentralization (X2), and public accountability (X3) after being reacted with the internal control variable (Z) while the remaining 46.5% is influenced by by another variable.

The budget participation variable moderated by internal control has a significance value of 0.000 or a significance value of t less than 5% ($0.000 < 0.05$), so partially the budget participation variable (X1) moderated by internal control (Z) has a significant effect on managerial performance (Y). Based on the coefficient of budget participation moderated by internal control (1.053), a positive sign indicates a positive value. This means that the higher the internal control (Z) moderating budget participation (X1), the higher the managerial performance (Y). On the other hand, the lower the internal control (Z) moderating budget participation (X1), the lower the managerial performance (Y).

The decentralization variable moderated by internal control has a significance value of 0.004 or the significance of t is less than 5% ($0.004 < 0.05$), so partially the decentralization variable (X2) moderated by internal control (Z) has a significant effect on managerial performance (Y). Based on the value of the decentralization coefficient moderated by internal control (1.408), a positive sign indicates a positive value. This means that the higher the internal control (Z) moderates decentralized participation (X2), the higher the managerial performance (Y). Vice versa, the lower the internal control (Z) moderate decentralization (X2), the lower the managerial performance (Y).

The public accountability variable moderated by internal control obtained a significance value of 0.548 or a significance t greater than 5% ($0.548 > 0.05$) then partially the public accountability variable (X3) moderated by internal control (Z) has no effect on managerial performance (Y) . Based on the value of the moderated public accountability coefficient, internal control (-0.184) is negative. This means that internal control (Z) does not moderate the effect of public accountability (X3) on managerial performance (Y).

IV. DISCUSSION

The Effect of Budget Participation on Managerial Performance

The test results found that the proposed hypothesis was accepted. The results of this study indicate that budgetary participation has a positive and significant effect on managerial performance. This result is evidence that with the participation of the apparatus in participating in the preparation of the budget, the apparatus can provide thoughts or ideas because they know how the state of the agency where they work will produce a good budget. Managerial performance can also improve because the officers involved feel responsible for the contributions they have made in the budgeting process. In addition, with a good budget, all respondents' work programs can be carried out properly so as to improve performance. This research is also in line with Tarjono and Nugraha (2015) and Febdwi and Pujiono (2020) who found that budget participation has a positive effect on managerial performance. In general, the results of this research hypothesis testing are in line with the goal setting theory which provides an explanation that if a person has a commitment to achieve goals, that commitment will affect one's actions and conditions.

The Effect of Decentralization on Managerial Performance

The test results found that the proposed hypothesis was accepted. The results of this study indicate that decentralization has a positive and significant effect on managerial performance. These results are evidence that

with the apparatus given the authority to determine the priority of activities, the apparatus can carry out activities properly. Managerial performance can also increase because structural officers/officials involved in determining the priority of activity programs and management of subordinates/staff feel responsible for the tasks and authorities that have been given. This study is also in line with Hidrayadi (2015) and Darmawan (2016) who found that decentralization had a positive effect on managerial performance. In general, the results of this research hypothesis testing are in line with the goal setting theory which provides an explanation that if a person has a commitment to achieve goals, that commitment will affect one's actions and conditions.

The Effect of Public Accountability on Managerial Performance

The test results found that the proposed hypothesis was accepted. The results of this study indicate that public accountability has a positive and significant effect on managerial performance. This result is evidence that the performance of the local government seen in the performance report will show the extent to which the local government is carrying out the planned activities. In addition, the existence of a public accountability report in the performance report or the fulfillment of the principle of accountability can have broad implications for the community and can judge that local governments are accountable, a high level of accountability also increases the ability to compete and make efficient use of the budget. This research is in line with the research conducted by Asrini (2017) and Sari (2016) which found that public accountability has a positive effect on managerial performance. In general, the results of the hypothesis testing of this study are in line with the contingency theory which provides an explanation that every organization has its own aspects that are not universally applicable to all organizations. In addition, in contingency theory it is also assumed that a control can be applied in any organizational characteristics and in any environmental conditions.

The Effect of Budget Participation on Managerial Performance with Internal Control as Moderating Variable

The test results show that the proposed hypothesis is accepted. This means that internal control can moderate the relationship between budget participation and managerial performance as evidenced by the test results which show a positive and significant effect. This shows that the higher the level of internal control, the higher the influence of budgetary participation on managerial performance.

The results of this study are in line with research conducted by Febria, Taufik and Safitri (2021) who found that internal control moderates the effect of budgetary participation on managerial performance. In general, the results of this research hypothesis testing are in line with the goal setting theory which provides an explanation that if a person has a commitment to achieve goals, that commitment will affect one's actions and conditions. The existence of internal control will make the apparatus/officials better in their participation when compiling the budget because of the supervision of the prepared budget, so as to improve managerial performance.

The Effect of Decentralization on Managerial Performance with Internal Control as a Moderating Variable

The test results show that the proposed hypothesis is accepted. This means that internal control can moderate the relationship between decentralization and managerial performance as evidenced by the test results which show a positive and significant effect. This shows that the higher the level of internal control, the higher the effect of decentralization on managerial performance.

The results of this study are in line with research conducted by Tarjono and Nugraha (2015) who found that internal control moderates the effect of decentralization on managerial performance. In general, the results of this research hypothesis testing are in line with the goal setting theory which provides an explanation that if a person has a commitment to achieve goals, that commitment will affect one's actions and conditions. The existence of internal control means that the apparatus involved in the delegation of authority or those who have the authority will not abuse their authority in carrying out their duties as government officials and will carry out their assigned duties properly so that of course it will improve managerial performance.

Effect of Public Accountability on Managerial Performance with Internal Control as Moderating Variable

The test results show that the proposed hypothesis is rejected. This means that internal control cannot moderate the relationship between public accountability and managerial performance as evidenced by the test results which show a negative and insignificant relationship. This shows that internal control does not affect the relationship of public accountability to managerial performance.

In contingency theory which states that every organization has its own aspects that do not apply universally to all organizations. The implementation of public accountability will of course be better with the existence of internal control as a controlling system of every apparatus in an organization where they work. Each officer will carry out his main duties better considering that there are supervisors who oversee every

activity they carry out and of course this will improve managerial performance. Internal control should strengthen the influence of public accountability on managerial performance, but the results of this study do not moderate the relationship between public accountability and managerial performance due to conditions in local government organizations where the accountability for the work of structural officers/officials is more to direct superiors/leaders, this is because the factor for evaluating the performance of the work of each structural apparatus/official is determined by the superior. Considering that the Regional Inspectorate as an internal supervisor in the region assesses and evaluates the public accountability of a regional apparatus organization as a whole, not individually. In addition, there is a sense of reluctance towards the direct supervisor/leader so that it can be said that the direct supervisor/leader is a supervisor who directly assesses the performance of structural officers/officials in the organization.

V. CONCLUSION

The results showed that budgetary participation, decentralization and public accountability have an effect on managerial performance. Internal control strengthens the effect of budgetary participation and decentralization on managerial performance, while internal control weakens the effect of public accountability on managerial performance.

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