

The Effect of Public Accountability, Clarity of Budget Targets, Organizational Commitment and Competence on Managerial Performance (Study on Organizations of Regional Government Apparatus of Maluku Province)

Tirza Oktovianti Lenggono¹, Senda Yunita Leatemia²

^{1,2}Universitas Pattimura, Indonesia

tirza.lenggono84@yahoo.com

Abstract

This study's primary purpose is to analyze the impact of public accountability, budget clarity, organizational commitment, and management competence on managerial success. This study's population consisted of all civil servants (ASN) employed in 43 Office, Agency, and Bureau OPDs of the Maluku Provincial Government. The sample is representative of the populace. This research used a methodology called purposive sampling, which is a kind of sampling based on certain considerations or criteria. Head of OPD (Department, Agency, and Bureau), Head of General Affairs, Head of Planning, and Head of Finance are among the qualifications. Multiple Linear Regression is the method utilized for analysis. The study's findings indicate that Public Accountability, Budget Goal Clarity, Organizational Commitment, and Competence have a significant effect on Managerial Performance with a p-value of 0.05.

Keywords

managerial performance; public accountability; clarity of budget targets; organizational commitment; competence



I. Introduction

Along with the dynamics in the implementation of regional autonomy and public sector reform, the public is increasingly aware of the implementation of public administration. This has increased and triggered turmoil rooted in public discontent with the government's performance. The community requires state administrators to answer for the trust placed in them. In other words, the performance of government agencies is currently receiving considerable attention because individuals have begun to doubt the value of the services provided by government agencies (Yanti et al., 2020).

The phenomenon is related to the performance of the Maluku Provincial Government, where recently, the results of the Ombudsman's assessment of public service standards in 2019 placed the Maluku Provincial Government in the red zone or the lowest level of compliance in public services. Ironically, the Maluku Provincial Government is the only province in the red zone of public service. Maluku only got a score of 45.31 from the results of an assessment conducted by the Ombudsman (www.regional.kompas.com). This shows that the performance of Regional Apparatus Organizations has not been adequate due to the poor managerial performance of regional government officials.

According to Government Regulation No. 58 of 2005, performance is the measurable output or result of activities or reports that have been or will be accomplished utilizing the budget. Handayani et al. (2020) argue that performance is a portrait related to the level of achievement of the implementation of an activity/program/policy in attaining the organization's declared goals, objectives, mission, and vision. The performance of public sector organizations is inseparable from the performance of their managers, so the success

of public sector organizations in realizing the organisation's goals, vision and mission is closely related to the performance of managers in controlling the organization. Managerial performance shows the ability and achievement of a manager in running the organization to realize goals that lead to the achievement of public services (Hidayat, 2014). In the context of implementing government and development activities by community services in the regions, the managerial performance of Regional Apparatus Organizations (OPD) has a significant and profound meaning; consequently, the managerial performance of Regional Apparatus Organizations (OPD) must be optimized to run efficiently and effectively. Public accountability is one of the aspects that might effect managerial performance.

With public accountability, the regional government, as the party entrusted with running the wheels of government, development, and community social services, must convey accountability for the performance of its regional government so that it can be determined whether or not the regional government has carried out its responsibilities as effectively as possible. This emphasizes that public accountability is very important in improving managerial performance because with public accountability, the community can not only know the budget but also can know the implementation of the budgeted activities so that the local government makes a good effort to carry out all existing activity plans because the community will assess and supervise (Aini, 2016). It is hoped that public accountability can encourage the government to manage finances well for the benefit of public services and can be accounted for by presenting financial statements free from problems. The findings of Sari et al. (2014), Aini (2016), and Wianti and Sisdyani (2016) demonstrate that accountability has a substantial impact on the performance of managers in SKPD.

According to Hardiningsih et al. (2020), the clarity of budget aims is the extent to which budget goals are clearly and specifically specified so that the person responsible for the budget can comprehend it. Local government budget objectives must be presented in a manner that is clear, specific, and easily understood by those responsible for their implementation (Kanji, 2018). According to the goal setting idea, those with distinct and difficult goals do better than those without goals (Zahro, 2018). It will be easier to account for the success or failure of completing organizational tasks in order to fulfill previously established goals and objectives if the budget target is clear. The findings of Sari et al. (2014), Aini (2016), Wianti and Sisdyani (2016), and Kanji (2018) demonstrate that the clarity of budget targets has a positive and statistically significant impact on managerial performance.

Organization must have a goal to be achieved by the organizational members (Niati et al., 2021). Organizational commitment is one of the most important work attitudes that can boost performance; it occurs when an individual identifies with an organization, its aims, and its expectations in order to remain a member (Robbins & Judge, 2015). According to Yoga & Wirawati (2020), managers who are permitted to contribute feedback to the company will be more devoted to the organization, resulting in an increase in manager performance. The organizational commitment possessed by OPD leaders will encourage them to provide the best performance in public services and good financial management for the public interest. The research results by Aini (2016), Pratiwi and Wirakusuma (2019) prove that organizational commitment positively and significantly affects managerial performance.

As stated by Moorhead and Griffin (2013), competence is another factor affecting performance. According to Hutama & Yudianto (2019), competence is a characteristic of a person who is shown, which includes knowledge, skills and behaviours that can produce performance and achievement. Thus, competence is needed to improve managerial

performance; with the competence within a person, it is hoped that someone will be able to improve his performance in carrying out managerial activities. Competence is needed to respond to organizational demands caused by rapid changes, the development of complex and dynamic problems and uncertainty in the order of organizational life. The research results from Napitupulu (2017), Pratiwi and Wirakusuma (2019) have proven that competence positively and significantly affects managerial performance. Aziz et al. (2018), in their research, also proves that the quality of human resources has a positive and significant effect on the managerial performance of local government officials.

II. Research Method

2.1 Population and Sample

The population is a generalization area comprised of things or persons with the features and attributes identified by the researchers who conducted the investigation and drew the resulting results (Sugiyono, 2012). This study's population consisted of all civil servants (ASN) functioning in 43 Office, Agency, and Bureau OPDs of the Maluku Provincial Government. The sample is representative of the populace. This research used a methodology called purposive sampling, which is a kind of sampling based on certain considerations or criteria. Head of OPD (Department, Agency, and Bureau), Head of General Affairs, Head of Planning, and Head of Finance are among the qualifications. The sample selection is because managerial functions are held at all managerial levels, starting from the Head of OPD, Head of General Affairs, Head of Planning and Head of Finance.

2.2 Data Types and Data Sources

Data is an important factor in supporting research. On the basis of its source, there are two types of data: main and secondary. Primary data are research data collected directly from the source, without the use of intermediary media. Similarly, secondary data is a source of study information collected indirectly through intermediary media or a second source. This study makes use of both primary and secondary data. The acquisition of the responses to the questionnaires issued to respondents was the primary data source. In addition, secondary data is gathered from books, journals, dissertations, dissertations, the Internet, and other relevant resources.

2.3 Data Collection Technique

The data collection technique used in this research is a questionnaire survey with an opinion strategy, namely data collected through respondents' opinions. The questionnaire is a closed statement consisting of two parts, namely the first part, which consists of questions to obtain the personal data of the respondents and the second part, which is used to obtain data about the variables developed in this study.

2.4 Operational Definition and Measurement of Variables

a. Public Accountability (X1)

Public accountability is the obligation to account for, present, report, and reveal all acts and responsibilities to superior authorities and the general populace. Public accountability is measured using indicators adopted from research by Wahyuni et al. (2014) and Sari et al. (2014), which consist of (1) Honesty in working by complying with applicable legal provisions; (2) efficient and effective organizational management; (3) Considerations in achieving the stated program objectives; (4) The policies taken put the

public interest first; and (5) Effective and efficient use of financial budgets. The variable measurement scale uses a 5-point Likert scale.

b. Clarity of Budget Goals (X2)

Clarity of budget aims is the degree to which the budget objectives are clearly and specifically described so that the budget may be comprehended by the person accountable for accomplishing these goals. Clarity of budget targets is measured using indicators adopted from research by Sari et al. (2014) and Kanji (2018) as follows: (1) clarity of budget targets, (2) specification of budget targets, (3) priority scale, (4) timeframe, (5) the level of importance of the budget targets, (6) the outcomes to be achieved, and (7) the clarity of performance indicators. The variable measurement scale uses a 5-point Likert scale.

c. Organizational Commitment (X3)

Organizational commitment is an attitude that demonstrates employee devotion to the organization, as well as a continual process in which employees of the organization express their concern for the organization's success and ongoing development (Luthans, 2006:249). Organizational commitment is measured using indicators adopted from Napitupulu's research (2017) as follows: (1) willingness to work beyond the target, (2) pride in the organization, (3) willingness to accept all tasks, (4) shared values in achieving organizational goals, (5) pride in being part of the organization, (6) the organization is an inspiration, (7) the joy of choosing to work for the organization and (8) concern for the fate of the organization (Caillier, 2016). The variable measurement scale uses a 5-point Likert scale.

d. Competence (X4)

Competence is an underlying characteristic of an individual associated with the results obtained in a job (Pebrianti & Aziza, 2019). Competence in this study is defined as the characteristics possessed by every OPD structural official that supports the implementation of their duties and responsibilities. Competence is measured using indicators adopted from Hapsari (2018) in Napitupulu (2017), as follows: (1) knowledge (knowledge), (2) understanding (understanding), (3) ability (skills), (4) value (value), (5) attitude and (6) interest. The variable measurement scale uses a 5-point Likert scale.

e. Managerial Performance (Y)

Individual performance in managing management functions, such as planning, investigation, coordination, assessment, supervision, staffing, negotiation, and representation, is managerial performance (Aini, 2016). This study examines the managerial performance of the Head of Service, Head of General Affairs, Head of Planning, and Head of Finance in tasks such as planning, investigation, coordination, evaluation, supervision, and personnel management. The following indicators borrowed from the research of Sari et al. (2014), Wahyuni et al. (2014), and Aini (2016) are used to measure managerial performance: (1) planning, (2) investigation, (3) coordination, (4) evaluation, (5) supervision, (6) staffing, (7) negotiation, and (8) representation (Mahoney et al., 1963). The variable measuring scale employs a 5-point Likert scale.

2.5 Data Analysis Technique

This study employs a quantitative methodology. Multiple linear regression analysis is the method used to describe the relationship between one or more variables (independent variables) and other variables (dependent variables). Before carrying out statistical tests, descriptive statistical tests were first carried out; data quality tests were carried out through reliability and validity tests and classical assumption tests.

2.6 Hypothesis Test

Using multiple regression models, the hypothesis was tested in this study. Multiple regression models are typically employed to examine the effect of two or more independent variables on the dependent variable in a linear equation using an interval or ratio measurement scale. In this study, the independent variables are public accountability, budgetary clarity, organizational commitment, and competency. The dependent variable is management effectiveness. To test the hypothesis, the regression equation formula used is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

Where:

- α : Constant
- β : Regression Coefficient
- Y : Managerial Performance
- X₁ : Public Accountability
- X₂ : Clarity of Budget Goals
- X₃ : Organizational Commitment
- X₄ : Competence
- e : Error

IV. Results and Discussion

This research was done at the Maluku provincial government's Regional Apparatus Organizations (OPD), with the Head of Service/Agency/Bureau, Head of General Affairs, Head of Planning, and Head of Finance serving as samples. This study utilizes primary data collected through the distribution of questionnaires to respondents. There were 160 questionnaires distributed by the researcher, which returned as many as 136 questionnaires. Of the returned questionnaires, 7 were found to be defective/damaged. So the questionnaire that can be processed for further analysis is 129.

4.1 Descriptive Statistics

This study's descriptive statistics provide a summary of the responses of research respondents to research variables comprised of minimum, maximum, mean, and standard deviation values. The following are the descriptive statistics' specifics:

Table 1. Descriptive Statistics

	N	Min	Max	Mean	Std. Deviation
Managerial Performance (Y)	129	26	40	33.04	2.482
Accountability (X1)	129	15	25	19.95	1.974
Clarity (X2)	129	22	35	28.67	3.153
Commitment (X3)	129	27	40	34.09	3.333
Competence (X4)	129	23	30	25.79	2.410

Source: SPSS results, 2021

Data interpretation of descriptive statistical test results based on table 1 is presented as follows:

- a. The managerial performance variable obtained a minimum value of 26, a maximum of 40, a mean of 33.04, and a standard deviation of 2.482.
- b. The public accountability variable has a minimum value of 15, a maximum of 25, a mean of 19.95, and a standard deviation of 1.974.
- c. The budget target clarity variable obtained a minimum value of 22, a maximum of 35, a mean of 28.67, and a standard deviation of 3.153.
- d. The organizational commitment variable obtained a minimum value of 27, a maximum of 40, a mean of 34.09, and a standard deviation of 3.333.

The competency variable obtained a minimum value of 23, a maximum of 30, a mean of 25.79, and a standard deviation of 2.410.

4.2 Multiple Regression Analysis

Analysis of multiple regression explores the relationship between a dependent variable and one or more independent variables. This is meant to determine the estimated value of the dependent variable created by the independent variable, assess the strength of the independent variable's influence on the dependent variable, and identify the direction of the influence.

On the basis of tests for data quality and traditional assumptions, it was determined that the model satisfied the statistical requirements for multiple linear regression analysis. As shown in the table below, multiple linear regression analysis consists of the coefficient of determination and the T-test:

4.3 Coefficient of Determination Test

The coefficient of determination is used to evaluate the model's capacity to explain the relationship between the independent and dependent variables. In this study, the coefficient of determination is represented by the Adjusted R-Square value, which is shown in the table below:

Table 2. Coefficient of Determination Test Results

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.735 ^a	.541	.526	1.709

Source: SPSS results, 2021

The value of Adjusted R Square based on the preceding table is 0.526, which is positive; this indicates that the test yields favorable results, where the ability of the independent variable to explain the variation of the dependent variable is 52.6% and the remaining 47.4% is explained by variables outside the built model.

4.4 T Test (Partial)

Hypothesis testing is the most significant aspect of inferential statistics since, based on the results of the test, decisions or problems can be resolved as the basis for future study. A t-test was performed to evaluate whether the independent variable had a significant effect on the dependent variable. If the value of significance is less than 0.05, it

can be assumed that the independent variable has a significant effect on the dependent variable; thus, the hypothesis is accepted. Inversely, if the value of significance is greater than 0.05, it can be stated that the independent variable has no significant effect on the dependent variable; hence, the hypothesis is rejected. The T-test results are presented in the table below:

Table 3. T Test Results (Partial)

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	9.448	2.108		4.481	.000
Accountability (X1)	.179	.082	.142	2.184	.031
Clarity (X2)	.240	.059	.304	4.070	.000
Commitment (X3)	.116	.058	.156	2.008	.047
Competence (X4)	.356	.089	.346	3.999	.000

Source: SPSS results, 2021

From the table above, it can be seen that the multiple linear regression model in this study is: $Y = 9.448 + 0.179X1 + 0.240X2 + 0.116X3 + 0.356X4$

The results of hypothesis testing and discussion will be explained as follows:

a. The Effect of Public Accountability on Managerial Performance

According to the test results shown in Table 3, the public accountability variable (X1) has a significant value of 0.031 0.05. This indicates that the first hypothesis (H1), which asserts that public accountability (X1) has a considerable effect on managerial performance (Y), is accepted; i.e., H_0 is rejected and H_a is accepted. This means that the existence of public accountability necessitates that every activity and outcome of government administration must be fully accountable to the people as the ultimate source of authority, so this certainly encourages the leadership of Regional Apparatus Organizations (OPD) to work harder.

The government provides accountability for all activities carried out so that both internal and external parties can assess government performance due to public accountability. Therefore, OPD leaders always put out all their capabilities to improve their performance. So, the increasing demands for accountability will further improve managerial performance.

This study's results follow the Goal Setting Theory, which states that goal setting is a cognitive process determining a person's actions. This theory asserts that an individual's behavior is determined by two cognitions: content (values) and intents (goals). A person's behavior will be guided by his ideas (thoughts) and goals, which will influence his actions and performance outcomes. Good accountability by the government for all activities that have been carried out is an added value and is the government's goal so that its performance can be assessed as good; to achieve this, the OPD leadership will work better and professionally. This condition certainly has a positive impact on performance.

This study's findings provide additional support for the findings of Sari et al. (2014), Aini (2016), and Wianti and Sisdyani (2016), which indicate that accountability has a major impact on management performance in SKPD. In contrast to the findings of Amril (2014), Wahyuni et al. (2014), and Kanji (2018), which demonstrate that public

accountability has no effect on management performance, we find that public accountability does affect managerial performance.

b. The Effect of Clarity of Budget Goals on Managerial Performance

Based on the test results in table 3 above, it can be seen that the budget target clarity variable (X2) has a significant value of $0.000 < 0.05$. This means that the second hypothesis (H2), which states that the clarity of budget targets (X2) has a significant effect on managerial performance (Y), is accepted. In other words, H_0 rejects, and H_a is accepted. Setting clear, measurable, unambiguous budget targets and having a certain period to complete them can impact managerial performance.

With clear budget objectives, budget executives will be aided in achieving them. This is due to the fact that one of the causes of the ineffectiveness of the budget is the lack of clarity of budget targets, which makes it difficult for the leadership of local government agencies to set budget targets, thereby affecting the government's performance non budget management. Thus, government officials are able to improve their performance in accordance with the budget targets to the extent that the budget targets are more transparent.

The results of this study are consistent with the Goal Setting Theory, which claims that goal setting is a cognitive process that determines an individual's actions. This theory asserts that an individual's behavior is determined by two cognitions: content (values) and intents (goals). People have set goals for their future behavior, which will influence their actual behavior. A person's behavior will be guided by his ideas (thoughts) and goals, which will influence his actions and performance outcomes. Clear and specific goals will lead to better performance. This is because goals refer to the value of future outcomes and goal setting is the first step to achieving them. The goals and performance have a positive relationship if the organization has clear and specific goals or does not conflict. So, a clear and specific budget can make it easier and help leaders in OPD work to realize the organizational goals that have been set to determine the right action to take or do.

The results of this study further strengthen previous research conducted by Sari et al. (2014), Aini (2016), Wianti and Sisdyani (2016), and Kanji (2018), which proves that the clarity of budget targets has a positive and significant effect on managerial performance. However, this is different from the research of Wahyuni et al. (2014) and Amril (2014), which prove that the clarity of budget targets does not affect managerial performance.

c. The Effect of Organizational Commitment on Managerial Performance

According to the test results in Table 3, the organizational commitment variable (X3) has a significant value of $0.047 < 0.05$. This indicates that the third hypothesis (H3) is supported, which suggests that organizational commitment (X3) has a considerable effect on management performance (Y). Alternatively, H_0 is rejected but H_a is approved. This implies that leaders of Regional Apparatus Organizations (OPD) require a high level of organizational commitment in order to carry out their duties and responsibilities in achieving the goals and performance targets that have been established, which, of course, can have a direct impact on the improvement and enhancement of overall performance.

Leaders with high organizational commitment will always accept and enjoy and complete all the tasks given, always work according to the targets set by the organization, and work optimally for the organisation's progress. In addition, having an attitude of partisanship, a high sense of love and obligation to the organization, thus motivating them to complete the work assigned to them more responsibly and trying to motivate their subordinates to achieve the performance indicators as a set.

The results of this study follow the Goal Setting Theory, which states that goal setting is a cognitive process that determines a person's actions. This theory explains that a person's behaviour is determined by two cognitions: content (values) and intentions (goals). The OPD leadership has the expected goals to determine the choice of actions to be taken, and every leader in the OPD wants his goals to be achieved both in the short and long term. This condition causes them to be highly committed to achieving the organizational goals that have been set. So, as long as someone is committed to a goal, he will try to achieve it so that it can certainly impact performance.

The results of this study further strengthen the previous research conducted by Aini (2016), Pratiwi and Wirakusuma (2019), which proved that organizational commitment has a positive and significant effect on managerial performance. However, it differs from Napitupulu (2017), whose research proves that organizational commitment does not affect managerial performance.

d. The Effect of Competence on Managerial Performance

Based on the test results in table 4.10 above, it can be seen that the competency variable (X4) has a significant value of $0.000 < 0.05$. This means that the fourth hypothesis (H4), which states that competence (X3) has a significant influence on managerial performance (Y), is accepted within. In other words, H_0 is rejected, and H_a is accepted. So, the leadership of the Regional Apparatus Organization (OPD), who has high competence, can solve the word problems. Competent leaders can create harmonious work coordination between employees and properly determine goals, policies, activity plans, work schedules, budget preparation and program preparation in the organization so that they can spur the achievement of organizational goals, which ultimately leads to better performance.

Leadership competence plays an important role in achieving performance. Therefore, leadership competencies must always be improved to create a conducive work environment that allows employees to exchange skills and knowledge. In addition, competent leaders can always direct, guide, train and explain the work assigned to their subordinates so that the competencies possessed by the leader can assist in carrying out tasks and work to achieve predetermined performance indicators.

The results of this study follow the Goal Setting Theory, which states that goal setting is a cognitive process that determines a person's actions. This theory explains that a person's behaviour is determined by two cognitions: content (values) and intentions (goals). Goals are simple motivations for a person to use one of his or her abilities that automatically make it possible to store knowledge about a relevant task in his or her consciousness and allow motivating people to seek new knowledge. Every leader in the OPD wants their goals to be achieved in the short and long term, thus causing them to mobilize all their abilities or competencies to achieve the organizational goals that have been set. This condition certainly positively impacts OPD management in working better and professionally.

The results of this study further strengthen research from Napitupulu (2017), Pratiwi and Wirakusuma (2019), which proves that competence has a positive and significant effect on managerial performance. Aziz et al. (2018), in their research, also proves that the quality of human resources has a positive and significant effect on the managerial performance of local government officials.

V. Conclusion

This study aims to examine the effect of public accountability (X1), clarity of budget targets (X2), organizational commitment (X3) and competence (X4) on managerial performance (Y) in the Regional Apparatus Organization (OPD) of the Maluku Provincial Government. Based on the results of the research and data analysis conducted, it can be concluded that: 1) Public accountability (X1) has a significant effect on managerial performance (Y) in the Regional Apparatus Organization (OPD) of the Maluku Provincial Government. So, the higher the public accountability, the higher the managerial performance; 2) Clarity of budget targets (X2) has a significant effect on managerial performance (Y) in the Regional Apparatus Organization (OPD) of the Maluku Provincial Government. So, the clearer the budget targets set, the more managerial performance will increase; 3) Organizational commitment (X3) has a significant effect on managerial performance (Y) in the Regional Apparatus Organization (OPD) of the Maluku Provincial Government. So, the higher the organizational commitment, the higher the managerial performance; and 4) Competence (X4) has a significant effect on managerial performance (Y) in the Regional Apparatus Organization (OPD) of the Maluku Provincial Government. So, the higher the competence, the higher the managerial performance.

References

- Amril, V. N. (2014). Pengaruh Akuntabilitas Publik, Partisipasi Penyusunan Anggaran dan Kejelasan Sasaran Anggaran terhadap Kinerja Manajerial SKPD (Studi Empiris Pada Satuan Kerja Perangkat Daerah di Kabupaten Sijunjung). *Jurnal Akuntansi*, 2(3).
- Caillier, J. G. (2016). Does Public Service Motivation Mediate the Relationship between Goal Clarity and Organizational Commitment and Extra-Role Behaviours? *Public Management Review*, 18(2), 300-318.
- Darmawan, R., Azlina, N., & Hariyani, E. (2016). *Pengaruh Akuntabilitas Publik, Kejelasan Sasaran Anggaran, Desentralisasi dan Sistem Pengendalian Intern terhadap Kinerja Manajerial di SKPD Kabupaten Bengkalis* (Doctoral dissertation, Riau University).
- Dessler, G. (2015). Manajemen sumber daya manusia. *Jakarta: Salemba Empat*.
- Ghozali, I. (2013). Analisis Aplikasi Multivariate dengan Program IBM SPSS 21 Update PLS Regresi (7 (tujuh)). *Badan Penerbit Universitas Diponegoro*.
- Griffin, R. W., Phillips, J. M., & Gully, S. M. (2016). *Organizational Behavior: Managing People and Organizations*. Cengage Learning.
- Handayani, D., Afiah, N. N., & Yudianto, I. (2020). The Influence of Internal Control System, Information Technology Utilization, and Organizational Commitment on Government Accountability Performance. *Journal of Accounting Auditing and Business-Vol*, 3(2).
- Hapsari, N. (2018). The Influence of Competence, Accountability, Motivation, and Organizational Commitment on The Performance of Regional Financial Managers in SKPDS (Regional Work Units) of Binjai Municipal Administration. *International Journal of Public Budgeting, Accounting and Finance*, 1(2).
- Hardiningsih, P., Udin, U. D. I. N., Masdjojo, G. N., & Srimindarti, C. (2020). Does Competency, Commitment, and Internal Control Influence Accountability?. *The Journal of Asian Finance, Economics and Business*, 7(4), 223-233.
- Hidayat, T. (2014). Analisis Faktor-Faktor yang Mempengaruhi Kinerja Manajerial. *Akuntabilitas*, 7(1), 56-68.

- Hutama, R. S., & Yudianto, I. (2019). The Influence of Budget Participation, Goals Clarity and Internal Control Systems Implementation on Local Government Performance. *Journal of Accounting Auditing and Business*, 2(2), 58-76.
- Kanji, L. (2018). Pengaruh Akuntabilitas Publik dan Kejelasan Sasaran Anggaran terhadap Kinerja Manajerial Skpd Di Kota Makassar. *Bongaya Journal for Research in Accounting (BJRA)*, 1(1), 58-64.
- Napitupulu, B., Amelya, L., Mafis, R. A., & alamsyah Hasan, M. (2017). *Pengaruh Komitmen Organisasional, Motivasi Dan Kompetensi Terhadap Kinerja Manajerial Pada Rumah Sakit Swasta Di Kota Pekanbaru* (Doctoral Dissertation, Riau University).
- Niati, D. R., Siregar, Z. M. E., & Prayoga, Y. (2021). The Effect of Training on Work Performance and Career Development: The Role of Motivation as Intervening Variable. *Budapest International Research and Critics Institute (BIRCI-Journal): Humanities and Social Sciences*, 4(2), 2385–2393. <https://doi.org/10.33258/birci.v4i2.1940>
- Pebrianti, S., & Aziza, N. (2019, January). Effect of Clarity of Budget Objectives, Accounting Control, Reporting Systems, Compliance with Regulation on Performance Accountability of Government Agencies. *1st Aceh Global Conference (AGC, 2018)* (pp. 396-410). Atlantis Press.
- Pratiwi, L. M. I., & Wirakusuma, M. G. (2019). Pengaruh Komitmen Organisasi, Penganggaran Partisipatif dan Kompetensi pada Kinerja Manajerial Penyelenggara Pemerintahan Desa di Kabupaten Klungkung. *E-Jurnal Akuntansi*, 28(3), 1667-1681.
- Robbins, S. P., & Judge, T. A. 2015, *Perilaku Organisasi*, Edisi 16, Edisi Bahasa Indonesia, Terjemahan Ratna Saraswati dan Febriella Sirait. *Salemba Empat, Jakarta*.
- Sari, D. P. I. P., Sinarwati, N. K., & Edy Sujana, S. E. (2014). Pengaruh Akuntabilitas, Kejelasan Sasaran Anggaran Dan Partisipasi Anggaran Terhadap Kinerja Manajerial Satuan Kerja Perangkat Daerah (Studi Empiris Pada Satuan Kerja Perangkat Daerah Kabupaten Buleleng). *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha*, 2(1).
- Sugiyono, D. (2013). *Metode penelitian pendidikan pendekatan kuantitatif, kualitatif dan R&D*. Alfabeta Bandung
- Wahyuni. (2014). Pengaruh Kejelasan Sasaran Anggaran, Desentralisasi dan Akuntabilitas Publik terhadap Kinerja Manajerial Satuan Kerja Perangkat Daerah (Studi Empiris Pada SKPD Pemerintah Kota Pekanbaru). *Jurnal Jom Fekon*, 1(2).
- Yanti, R. W., Sari, R. N., & Ratnawati, V. (2020). The Effect of Budget Goal Clarity, Internal Control Systems, and Quality of Human Resources on The Village Chief Performance with Accountability and Organizational Commitment as The Moderating Variables. *International Journal of Economics, Business And Applications*, 5(1), 1-16.
- Yoga, I. K. S., & Wirawati, N. G. P. (2020). Accountability Analysis of Village Fund Management. *American Journal of Humanities and Social Sciences Research (AJHSSR)*, 4(5), 32-39.
- Zahro, F. H. (2018). Factors Affecting the Quality of The Performance Accountability Report of Government Agency with Organizational Commitments as a Moderating Variable within Technical Implementation Units of Directorate General of Early Childhood Education and Community Ed. *International Journal of Public Budgeting, Accounting and Finance*, 1(2).