

THE EFFECT OF ACCOUNTABILITY, ACCOUNTING INFORMATION SYSTEM AND BUDGET SYSTEM ON FINANCIAL MANAGEMENT PERFORMANCE IN PRIVATE HIGHER EDUCATION IN TEGAL, CENTRAL JAVA

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ABSTRACT

This study aims to determine the effect of Accountability Variables, Accounting Information Systems and Budget Systems on Financial Management Performance at Private Universities in Tegal, Central Java. This study uses quantitative research with a descriptive approach. The subjects of this study were employees in the finance department at Private Universities in Tegal, Central Java. The data used in this study are primary data obtained from respondents who filled out the Questionnaire. The sample of this study was 40 respondents, but the Questionnaire that could be used was 40 respondents which was calculated using Saturated Samples. The tool used for this study used multiple linear regression analysis. The results of the T-test analysis showed that Accountability had a negative effect on the Financial Management Performance of Universities with a significant value of 0.036, the Accounting Information System had a positive effect on the Financial Management Performance of Private Universities with a significant value of 0.005, and the Budget System had no effect on the Financial Management Performance of Private Universities with a significant value of 0.077. The results of the determination coefficient value were 0.232 or 23%. It can be interpreted that Financial Management Performance is influenced by Accountability, Accounting Information Systems, and Budgeting Systems, by 23%. While the remaining 77% is influenced by other variables outside this study.

Keywords: *The Influence of Accountability, Accounting Information Systems and Budget Systems on the Financial Management Performance of Private Universities in Tegal, Central Java*

A. INTRODUCTION

The rapid development of public sector organizations requires the government to perform well in carrying out its duties and responsibilities (Rahim et al., 2020). Government performance is said to be good when seen from the level of achievement of results that are implemented in a real and maximum manner (Rahim et al., 2018). The performance of an organization that has been implemented with a certain level of achievement of results must be in accordance with the vision and mission of the organization that has been set as the basis for carrying out tasks that must be accounted for (Fathiyah et al., 2021). To determine the level of achievement of the implementation of an activity or program, whether it is successful or not, performance measurement is needed as a measuring tool. Government performance is a description of the level of achievement of

targets or objectives of government agencies as an elaboration of the vision, mission, and strategy of government agencies which indicate the level of success and failure of implementing activities in accordance with the programs and policies set by each university. (Santoso, 2013)

The performance of higher education institutions has become a focus of attention, especially after the era of rotating autonomy. Performance is the result of employee work seen from the aspects of quality, quantity, working hours, and cooperation to achieve the goals set by the organization (Sutrisno, 2016: 172). Performance and performance measurement are currently still not evenly understood by higher education administrators in the regions. Financial performance analysis is an effort to identify financial characteristics based on available financial reports. Performance is the result of work in terms of quality and quantity

achieved by an employee in carrying out his duties in accordance with the responsibilities given to him (Anwar Prabu, 2017: 67).

Financial management is the responsibility for the integrity of financial reports, disclosure, and compliance with applicable regulations. Receipt, storage, and expenditure of funds by government agencies are the targets of accountability for financial reports. Organizations, especially within the scope of government, are required to report the results of work programs that have been implemented so that users of financial reports can assess efficiency and effectiveness or vice versa.

The problem that occurs in universities, both state and private universities, is the problem of the quality of the financial reports produced, resulting in less accurate reports. Lack of understanding of Accounting Standards is one of the causes of the quality of existing financial reports that are still not optimal. The low quality of financial reports in general is caused by the preparation of financial reports that are not adequate (Aprihani, 2019). One of the objectives of financial management performance that is truly beneficial for decision makers and quality financial reports will have a positive effect on the institution concerned (Indriasih, 2014).

The phenomenon that occurs in other countries shows that the financial performance of private universities is not good, especially in terms of liquidity (current ratio) which encourages private universities to carry out several transactions in order to obtain funds to finance institutional operations (Listiyowati, et al., 2016). Another phenomenon is that three officials in Udayana University were named as suspects by the High Prosecutor's Office after investigators suspected corruption in the use of funds for the development of student institutions (SPI) for independent selection at state universities (PTN), who were suspected of playing a role in the occurrence of levies or fees for prospective students paid by the examiners of student

recipients for independent selection at the university. This is due to the performance of unorderly financial management. (<https://www.tvonewsonline.com/taig/universitas-udaiyainai>).

B. LITERATURE REVIEW

1. Accountability

Accountability can be reviewed from various perspectives (viewpoints) including the perspective of financial management. Accountability is the responsibility of an organization to the public regarding its operational activities through financial reporting (Dewi et al. 2019). As an organization that deals with the public, it is necessary to have openness to information that can be accessed by the public as a form of control over competing organizations, including information related to financial management. In addition, educational institutions must have the ability to carry out financial management. In terms of finance, the implementation of educational management publications can provide comprehensive information about all activities and activities and operations of educational institutions and organizations. The ability to carry out financial management is easy to achieve and related stakeholders if it is realized in the form of publication of educational management reports.

2. Accounting Information System

Accounting information system is also an information system that can change business transaction data into financial information that is useful for its users. The basis of financial management is compiled based on planning, budgeting, preparation and implementation, including financial administration assistance to accounting and reporting. In addition to conducting audits of government financial reports, most of them are found to be fraudulent. This is because there are still certain parties who do not follow the procedures and regulations set by the government (Veti Subetti 201630097, n.d.).

3. Budgeting System

The budgeting system is another factor that affects financial performance. The budgeting system has become a necessity for every organization, especially PTN-BH, to produce quality financial reports and accountability for financial management performance that meets standards. The budgeting system plays an important role in managing the flow of accounting data processing so that it can produce accurate information to meet the needs of users of accounting information (Klovienė & Gimzaiuskiene, 2015).

C. HYPOTHESIS AND FRAMEWORK OF THINKING

1. The Influence of Accountability on Financial Management Performance

Strict accountability often requires extensive documentation and reporting. If this Financial Management Performance is too heavy, it can divert attention and resources from more productive financial management activities (Fatmala 2014). The lower the level of accountability of an organization, the better the financial management performance of the organization (Kurniawan, D., 2018). Accountability is very important to be responsible for each report, both in terms of process and results, in order to create good management performance (Zakaria & Risna, 2020)

H1 : Accountability has a negative impact on financial management performance.

2. The Influence of Accounting Information Systems on Financial Management Performance

The use of quality accounting information systems is very useful for companies and institutions in determining the steps or policies taken and also to facilitate supervision, especially regarding the company's financial activities (Sanadi, 2019). The better the accounting information system, the better the performance of financial management (Azizah &

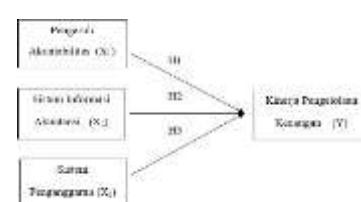
Hidayat, 2073). The main function of the accounting information system is to encourage as optimally as possible so that accountants can use structured and quality accounting information sources, namely timely, complete, and accurate, so that they can improve financial management performance (Silvia et al, 2077)

H2: The Accounting Information System has a positive effect on financial management performance.

3. The Influence of the Budget System on Financial Management Performance

The budget system does not affect the performance of financial management because the Sutem for vacations and the preparation of a university budget is a system used in the framework of formulating a long-term, medium-term, short-term strategic plan, programs, activities, and financial planning for one year (Zalo & Jamsaitis, 2016). The application of performance-based budgeting contains at least 3 (three) principles, namely organizational structure the principle of budget allocation for programs and activities is based on the tasks and functions of the work unit (money follows function) (Agustin, 2019) Thus, the work system in budgeting is an inseparable part and the achievement of organizational performance including budget management performance (Arsyati et al., 2008)

H3: The budget system does not affect financial management performance.



Picture 1 Thinking Framework

D. RESEARCH METHODS

In this study, researchers used the quantitative method Memirut Sugiyono (2019:15) quantitative research in data

collection there is an interaction between two parties, namely researchers and sources. The type of data that will be used by researchers is primary data, primary data is obtained directly from the questionnaire that will be given to the Finance Staff. The questionnaire is a data collection technique that is carried out by giving several written questions to respondents to get answers (Sugiyono, 2019:199) The data analysis method used in this study is the Validity Test (Uji Reliability Descriptive Statistical Analysis), Classical Aruma Test (Normality Test, Heteroscedasticity Test, Multicollinearity Test), Multiple Linear Regression, Hypothesis Test (Model Feasibility Test (F), Up statistic (1) Determination Coefficient (R^2))

E. RESEARCH RESULTS AND DISCUSSION

1. Validity Test

Table 1
Accountability Validity Test Results

Kode Item	R hitung	R tabel	Keterangan
1	0,473	0,3120	Valid
2	0,727	0,3120	Valid
3	0,715	0,3120	Valid
4	0,444	0,3120	Valid
5	0,608	0,3120	Valid
6	0,699	0,3120	Valid
7	0,451	0,3120	Valid
8	0,662	0,3120	Valid
9	0,583	0,3120	Valid
10	0,737	0,3120	Valid

Sumber : Data primer diolah SPSS versi 22 3024

Based on table 1, it can be seen that all questions for the accountability variable show that all the data obtained is valid because the calculated r value for 1 table is 0.3120.

Table 2
Accounting Information System Validity Test Results

Kode Item	R hitung	R tabel	Keterangan
1	0,405	0,3120	Valid
2	0,732	0,3120	Valid
3	0,746	0,3120	Valid
4	0,747	0,3120	Valid
5	0,665	0,3120	Valid
6	0,680	0,3120	Valid
7	0,543	0,3120	Valid
8	0,707	0,3120	Valid
9	0,608	0,3120	Valid
10	0,645	0,3120	Valid

Sumber : Data primer diolah SPSS versi 22 3024

Based on table 2, it can be seen that all questions for the accounting information system variable show that all the data obtained is valid because the calculated r value is > r table, namely 0.3120.

Table 3
Budget System Validity Test

Kode Item	R hitung	R tabel	Keterangan
1	0,632	0,3120	Valid
2	0,750	0,3120	Valid
3	0,791	0,3120	Valid
4	0,757	0,3120	Valid
5	0,702	0,3120	Valid
6	0,767	0,3120	Valid
7	0,809	0,3120	Valid
8	0,770	0,3120	Valid
9	0,681	0,3120	Valid
10	0,789	0,3120	Valid

Sumber : Data primer diolah SPSS versi 22 3024

Based on table 3, it can be seen that all questions for the budget system variable show that all the data obtained is valid because the calculated value: table is 0.3120.

Table 4
Competitive Advantage Validity Test

Kode Item	R hitung	R tabel	Keterangan
1	0,570	0,3120	Valid
2	0,801	0,3120	Valid
3	0,685	0,3120	Valid
4	0,655	0,3120	Valid
5	0,621	0,3120	Valid
6	0,704	0,3120	Valid
7	0,606	0,3120	Valid
8	0,749	0,3120	Valid
9	0,745	0,3120	Valid
10	0,707	0,3120	Valid

Sumber : Data primer diolah SPSS versi 22 3024

Based on table 4, it can be seen that all questions for the variable of room management performance show that all the data obtained is valid because the table calculation value is 0.3120.

2. Reliability Test

Table 5
Reliability Test Results

Variabel	Nilai cronbach's Alpha	Standar Reliabel	Keterangan
Akuntabilitas (X1)	0,803	0,7	Reliabel
Sistem Informasi Akuntansi (X2)	0,842	0,7	Reliabel
Sistem Penggaran (X3)		0,7	Reliabel
Kinerja Pengelolaan Keuangan (Y)	0,870	0,7	Reliabel

Sumber : Data primer diolah SPSS versi 22 3024

Based on table 5, it can be seen that the accountability variables, accounting information system, budget system and

financial management performance obtained values greater than the reliable standard, namely 0.7, so they can be stated as reliable.

3. Descriptive Statistics Analysis

tabel 6
Results of Descriptive Statistical Analysis
Descriptive Statistics

	N	Minimum	Maximum	Mean	Deviation
Akuntabilitas (X1)	40	37	50	42.07	3.992
Sistem Informasi Akuntansi (X2)	40	39	50	42.58	3.411
Sistem Anggaran (X3)	40	33	50	42.98	4.035
Kerja Pengelolaan Keuangan Y	40	32	50	44.28	4.057
Valid N (Listwise)	40				

Sumber : Data primer diolah SPSS versi 22.3024

Based on the SPSS output, it can be seen that the data that has been processed in this study were 40 respondents. The following is a description of the descriptive statistical analysis data that has been processed, including: Accountability (X1) shows a maximum value of 50 with a mean value of 37. The mean value is 42.07 units while the standard deviation value is 3.92 units. This means that there is an influence of 37% of the respondents' answers. Accounting information system: (2) shows a maximum value of 30 with a minimum value of 39. The mean value is 12.58 hundred while the standard deviation value is 3.411 units. This means that there is an influence of 39% of the respondents' answers. Budget sub-system (X3) shows a maximum value of 50 with a maximum value of 33. The mean value is 47.98 units while the standard deviation value is 4.035 units. This means that there is an influence of 33% and the respondent's answer to the financial management performance (Y) shows a maximum value of 50 with a minimum value of 32. The mean value is 44.28 units while the standard deviation value is 4.057 units. This means that there is an influence of 32% of the respondent's answer.

4. The Classic Assumption Test

a) Normality Test

Table 7
Normality Test Results (Kolmogorov-Smirnov Test)
One Sample Kolmogorov-Smirnov Ttest

	Unstandardized Residual	
N		40
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	3.41568961
Most Extreme Differences	Absolute	.121
	Positive	.117
	Negative	-.121
Test Statistic		.121
Asymp. Sig. (2-tailed)		.146 ^c

Sumber : Data primer diolah SPSS versi 22.3024

Based on the results of the output of data processing for normality using the Kolmogorov Smirnov statistical test, a significant p-value of 0.146 can be obtained with a significance level of 0.03. Thus, the value of 0.146 > 0.05 so that it can be concluded that the data that has been tested is normally distributed.

b) Multicollinearity Test

Tabel 8
Multicollinearity Test Results
Coefficients

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
TOTALX1	.142	7.032
TOTALX2	.259	3.857
TOTALX3	.298	3.361

Sumber : Data primer diolah SPSS versi 22.3024

Based on the cut-off value in table 413, the tolerance value shows that there are no independent variables that have a tolerance value of more than 0.10 and the VIF value barrel also shows something similar, namely that there is not a single independent control variable that has a VIF value of less than 10. So it can be concluded that there are no multicollinearity symptoms in the data.

c) Heteroscedasticity Test

Table 9
Heteroscedasticity Test Results
Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.001	.024		2.582	.014
TOTALX1	.003	.001	.891	2.345	.016
TOTALX2	.001	.001	.107	.391	.558
TOTALX3	.001	.001	.335	1.272	.212

Sumber : Data primer diolah SPSS versi 22.3024

Based on table 9, it can be concluded that there is no heteroscedasticity in the regression model. This can be seen from the significance value (Sig) of the accountability variable (X1) of 0.146, the accounting information system (X2) of 0.558 and the budget system (X3) of 0.212, where the significance value is greater than 0.05.

5. Multiple Linear Regression

Tabel10
Multiple Linear Regression Analysis
Results
Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
1 (Constant)	17.903	7.501	2.387	.022	
TOTALX1	-.844	.388	-.810	-2.176	.036
TOTALX2	.978	.328	.823	2.985	.005
TOTALX3	.471	.259	.468	1.820	.077

Sumber : Data primer diolah SPSS versi 22.3024

Based on table 4.15, the results of the regression analysis with a constant of 17.903 obtained coefficients for the independent variables of Accountability (X1) -0.844, Accounting Information System (X2) of 0.978, and Budget System (X3) of 0.471. So that the regression equation model is obtained as follows $Y = 17.903 - 0.844 + 0.978X_1 + 0.471X_2$

a) Model Feasibility Test (F Test)

Table 11
Model Feasibility Test Results (F Test)
ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	186.965	3	62.322	4.931	.009
Residual	455.010	36	12.639		
Total	641.975	39			

Sumber : Data primer diolah SPSS versi 22.3024

Based on the output in table 4.16, the Flatung value > F table is 4.931 > 2.71 with a probability value of 0.000 and a significance level of 59%, so 0.000 < 0.05, so it can be concluded that this research is feasible to be carried out.

b) Partial Test (t-Test)

Table 12
Partial Test Results (Test 1)
Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
1 (Constant)	17.903	7.501		2.387	.022
TOTALX1	-.844	.388	-.810	-2.176	.036
TOTALX2	.978	.328	.823	2.985	.005
TOTALX3	.471	.259	.468	1.820	.077

Sumber : Data primer diolah SPSS versi 22.3024

- 1) The accountability variable (X1) has a value (1 count) of -2.176 < 2.0280 (1 table) with a significance value of 0.036 which means that the number is less than the significance level of 0.05. The value of 1 count is -2.176 which indicates a negative direction, so it can be concluded that the hypothesis is rejected. This is because it is not in accordance with the hypothesis that has been formulated. It can be said that accountability has a negative effect on financial management performance.
- 2) The accounting information system variable (X2) has a value (t count) of 2.985 > 2.0280 (t table) with a significance value of 0.005, which means that the number is less than the significance level of 0.05. The t count value of 2.985 indicates a positive direction, so it can be concluded that the hypothesis is accepted. This is because it is in accordance with the formulated hypothesis. It can be said that the accounting information system has a positive effect on financial management performance.
- 3) The budget system variable (X3) has a calculated t value of 1.820 < 2.0280 (t table) with a significance value of 0.077, which means that the figure is more than the significance level of 0.05. The calculated value of 1.820 indicates a positive direction, so it can be concluded that the hypothesis is accepted. This is because it is in accordance with the hypothesis that has been formulated. It can be said that the budget system does not affect financial management performance.

c) **Determination Coefficient Test (R² Test)**

Table 13
Results of the Determinant
Coefficient (R) Test
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.540 ^a	.291	.388	3.555

Sumber : Data primer diolah SPSS versi 22 3024

Based on table 4.18, the adjusted r square value is 0.358 or 38.8%. This shows that the financial management performance variable is influenced by accountability, accounting information systems and budget systems by 38.85%, while the remaining 61.29% is influenced by other factors not included in this study.

The Influence of Accountability on Financial Management Performance

Based on the results of the hypothesis test conducted in testing the variable of accountability through the UUT has a value (1 h) of $2.176 < 0.280$ it tabely with a significance value of 0.036 which means that the value is less than the level of significance, namely 0.0%. Near the value of -2.176 which indicates a negative direction, it can be concluded that the hypothesis is rejected. Mobility has a negative effect on the performance of memory management in

Strict accountability often requires extensive documentation and reporting. If this Financial Management Performance is too heavy, it will divert attention and resources from more productive financial management activities (Fatmala 2014). The lower the level of accountability of an organization, the better the financial management performance of the organization (Kurmwawan, D, 2018). Accountability is very important to be responsible for each report, both in terms of process and results, in order to create good

management performance (Zakaria & Rina, 2020).

The Influence of Accounting Information Systems on Memory Management Performance

Based on the results of the hypothesis submission carried out in testing the financial accounting system variables through un-i, it has a value (t count) of 2.98520230 (t table with a significance value of 0.005, which means that the number is less than the significance level of 0:05. The value is 2.955 which indicates a positive arch, so it can be concluded that the hypothesis is accepted. This is because the solution to the hypothesis has been confirmed. It can be said that the information system will have a positive effect on financial management performance.

The use of a quality information system is very useful for companies and agencies in determining the steps or policies that are implemented and also to facilitate supervision, especially regarding the activities of a company (Sanadi, 2019) The better the accounting information system, the better the performance of financial management (Azizah & Hidayat, 2023). The main function of the accounting information system is to encourage accounting to be as optimal as possible so that it can produce structured and quality accounting information sources, namely timely, relevant, complete and accurate so that it can improve financial management performance (Silvia et al, 2022)

The Influence of the Budget System on Financial Management Performance.

Based on the results of the hypothesis test conducted in testing the Budget System variable through the t-test, it has a value (t count) of $1.820 < 2.0280$ (1 table) with a significance value of 0.077, which means that the number is more than the significance

level of 0.05. Value 1 count 1.820. So it can be concluded that the hypothesis is rejected. This is because it is in accordance with the formulated hypothesis. It can be said that the budget system does not affect the performance of financial management.

The budget system does not affect the performance of financial management because the planning and preparation system for a university budget is a system used in the framework of formulating a long-term, medium-term, short-term strategic plan, programs, activities, and financial planning for one year (Zahro & Januarti, 2016) The implementation of performance-based budgeting contains at least 3 (three) principles, namely in the organizational structure, the principle of program and activity budget allocation is based on the tasks and functions of the work unit (money follows function) (Agustin 2019) Thus, the work system in budgeting is an inseparable part of achieving organizational performance including budget management performance (Arsyati et al, 2008)

F. CONCLUSION AND SUGGESTIONS

Based on the research results obtained, based on the data that has been processed using SPSS 12, the researcher draws the following conclusions (1) Accountability Director has a negative influence on the Performance of Memory Management at Private Universities in Tegal, Central Java (2) The Accounting Information System has a positive influence on the Performance of Financial Management at Private Universities in Tegal, Central Java (3) The Budgeting System has a negative influence on the Performance of Financial Management at Private Universities in Tegal, Central Java. Some suggestions given by Yasto (1) This study shows that Private Universities, especially in the Finance Section, have a negative effect on Financial Management Performance at Private Universities in Tegal, Central Java. It is hoped that

universities will strengthen the measurement of Financial Management Performance and be measurable and ensure the active involvement of all stakeholders to increase the influence of performance-based budgets on Financial Management Performance at private universities in Tegal, Central Java, (2) This study shows that the Accounting Information System has a positive effect on Financial Management Performance at Private Universities in Central Java. Private Universities are expected to be able to strengthen supervision and clear separation of duties to increase the effectiveness of the Accounting Information System in supporting Financial Management Performance at Private Universities in Central Java. (3) Private Universities, especially in the Finance Section, must continue to improve the Quality of the Budgeting System and continue to improve or increase the facilities and infrastructure in the finance section so that financial management runs well, and continue to improve their Budgeting System while financial management at Private Universities continues to run smoothly.

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