

Competence as Moderating Variables The Effect Of Value For Money Control Systems Internal Accountability And Transparency Of Management With Regional Financial

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Abstract. The problem of this study was how the influence of value for money, internal control systems and transparency on financial accountability of regional human resource management with competence as moderation variabels (case study on regional apparatus organization of Palembang city government). The type of research used was an associative study. The Data used were primary and secondary data. The population in this study was the financial scope of the Regional Apparatus Organizations of Palembang city government as many as 84 respondents. Data collection techniques using interviews, observation and questionnaires. Data analysis methods used in this study were quantitative and qualitative analysis. The results Showed that, (1) value for money, internal control systems and transparency simultaneously Gave positively and Significantly Affect the accountability of regional financial management. (2) value for money, transparency and internal control systems of the Gave partially positive and Significantly Affect the accountability of regional financial management. (3) competency of human resources moderates the value for money, the internal control system and transparency in a quasi-moderated way affecting the accountability of regional financial management

Keywords: value for money, control, transparency, competencies, accountability

1 Introduction

Developments are growing rapidly on public sector accounting in Indonesia especially those on the activities of local autonomy. Regional autonomy is a form of embodiment of desentralisasi government whose aim is to fulfill the region's interest using better efforts made to bring the goals of the government as to the ideals of a just and prosperous society can be realized. Along with the implementation of regional autonomy, financial management entirely in the control of local government. Therefore, we need a regional accounting system capable to manage finances, accountable, efficient, effective, and transparent. The existence of regional autonomy, the much-needed accountability both vertically (to the government) and horizontally (to local communities) on the management of funds provided by the central government. Accountability issues related to the area of financial management, the government issued Government Regulation No. 19 Year 2019 About the Financial Management and Regulation of the Minister of Home Affairs (Regulation) Number 13 Year 2006 on Guidelines for Financial Management.

Being accountable government that can be done is to deliver accountability in the form of financial statements. In accordance with Law No. 17 of 2003 on State Finance, that the state finances are all the rights and responsibilities which can be valued in money, as well as everything in the form of goods that can be associated with the implementation of the state property rights and obligations. Then, In Law Number 23 Year 2014 About the Local Government explained that one purpose of local government is to improve the efficiency and effectiveness of local government administration. So that a real effort to bring transparency and accountability of public financial management,

Previous research on the effect of value for money to the accountability of financial management, conducted by [11], [25], and [8], declare that value for money has a positive effect on accountability of financial management. The results of the [22] states that the value for money does not affect the accountability of financial management. Previous research on the effect of internal pengendalian the accountability system of financial management which is carried out by [22], [2], [27], [20], [18], [25], [21] which states that the internal control systems and a significant positive effect on accountability of financial management. While the research conducted by [26], [1], [19], gave the opposite results from the above results they state that the internal control system does not significantly affect the financial management accountability.

Results of research conducted by [9], [18], Related to influence the transparency of financial management accountability, stating that transparency positive and significant impact on the accountability of financial management. But the findings are not consistent with research conducted by [26] stated that transparency is not a significant influence on the financial management akutabilitas. Based on previous research related to the variable competence to accountability of financial management conducted by [28], [4], [27], [20], [18], [17] concluded that the competence of positive and significant impact on accountability of financial management. However, the above results are in contrast to studies conducted by

Palembang City Government in this 2010-2018 year gain Unqualified Opinion (WTP) of the Audit Board of Indonesia (BPK) on financial management accountability. Opinions of the CPC is one measure of the financial performance of Palembang city government has been good. Unfortunately there are many phenomena of corruption practices and financial management problems that need further study.

The use of BMD Operational incompatible with the standardization of infrastructure and there is an overpayment on spending Fuel Oil / Gas and Lubricants; Official Travel accountability for Rp157.673.658,06 on 17 OPD is not in accordance with, Spending is contributing to the welfare of the people part of the Regional Secretariat for Rp146.000.000,00 not in accordance with, excess payments for capital expenditures job at the Department of Public Works and Spatial Planning, Department of Region of housing and Settlements, and the Department of Education for Rp527.746.268,78, sales of official vehicles does not meet the terms. (LHP-BPK, 2017) 06 at 17 OPD is not in accordance with, Spending is contributing to the welfare of the people part of the Regional Secretariat for Rp146.000.000,00 not in accordance with, excess payments for capital expenditures job at the Department of Public Works and Spatial Planning, the Department of Housing and Settlement Region, and the Office Education for Rp527.746.268,78, sales of official vehicles does not meet the terms.

Based on the above description, the problems could have been suggested in this study is how the influence of value for money, the system of internal control and transparency as to the accountability of financial management with HR competencies as a moderating variable, while the purpose of the study was to determine the effect of value for money, control system internal accountability and transparency of financial management with HR competencies as a moderating variable.

2 Literature Review

Theory Agency (The Agency) and Regions Financial Management Accountability

Agency theory of Jensen and Meckling (1976); which looked at as a version of game theory makes a contractual model between two or more people (parties), where one party called the agent and other parties called the principal. Principal delegate responsibility for decision making to the agent, it can be said that the principal give a mandate to the agent to perform certain tasks in accordance with the labor contract agreed upon. The powers and responsibilities of the agent and the principal stipulated in the employment contract by mutual consent. [15] Public accountability is the obligation of a fiduciary (agent) to provide accountability, serving, reporting, and disclose all activities and the activities they are responsible to the mandate giver (principal) who has the right and authority to request those responsible. [13] Accountability has four inikator: 1. Honesty and Accountability Accountability Accountability process of law 2. 3. 4. Accountability Accountability programs and policies [13]

Value For Money, Internal Control Systems, Transparency and Competence HR

Value for money, The economy (saving carefully) in the procurement and allocation of resources, efficient (efficient) in the use of resources, in the sense that its use is minimized and results are maximized (maximizing benefits and minimizing costs), as well as effective (effective) in terms of achieving its objectives and target. [10] The system of internal control is a process control inherent in the actions and activities of the organization's leaders along with all employees who do not merely incidental and responsive to the specific case but-continuous nature. Internal control systems have several indicators that consists of the following five: 1. Control environment 2. Risk assessment 3. Control activities 4. Information and communication 5. Monitoring [12] Transparency that provides financial information that is open and honest as a society based on the consideration that the public has a right to find out openly and comprehensively on government accountability in the management of the resources entrusted to him and his obedience to the laws and regulations, (PP No. 71 Year 2010) [24] Transparency can be measured melalui three indicators, namely: 1. Informative 2. Openness and 3. Disclosure [13] Competence is a combination of knowledge, skills and abilities in a particular job or profession that is supported by the level of motives, self-image, and orientasi to constantly improve the quality and efficiency of efforts to achieve a good standard of performance. [16] HR competencies can be measured by three indicators, namely: 1. Knowledge 2. Skills and 3. Attitude [7].

Hypothesis Development

Influence Value For Money, Internal Control System And Transparency Together Against Financial Management Accountability

The rapid development of the business world, leading to increased competition. This resulted in the decline of public accountability in public companies and the growing complexity of the problems faced by public organizations in exercising control and supervision of the company's activities, especially if related to financial management judged negatively some parties, such as inefficiency, waste, corruption so as to achieve public accountability good to use a performance measurement value for money. According to Government Regulation No. 60 Year 2008 [23] on Government Internal Control System Article 2 states that in order to achieve effective management of state finances, efficient, transparent, and accountable, ministers / leaders of institutions, governors

and regents / mayors shall exercise control over the implementation of the activities of government. With the existence of an effective internal control system will increase the accountability of the good. Internal control is one of the most important mechanisms in generating accountability and enables organizations to monitor and control their operations.

Transparency is to provide financial information that is open and honest with the public based on the consideration that the public has a right to find out openly and comprehensively on government accountability in the management of the resources entrusted to him and his obedience to the laws and regulations. Accountability is accountable for resource management and policy implementation is entrusted to entities reporting in achieving the goals set periodically.

H1: Value For Money, the system of internal control, and transparency affect the accountability of financial management together

Influence Value For Money Against Financial Management Accountability

The concept of value for money to assist in the financial management to generate optimal output and efficient procurement of resources according to the needs at the lowest cost, conserving resources and avoiding activities that aimless and unemployed resources. In addition to the concept of value for money can help in identifying the factors that hinder the performance of employees, implementing programs that can provide the best results at the lowest cost, adequate management control system for measuring, reporting and monitoring the effectiveness of the program. Financial reporting can be measured and accounted for.

H2a: Value For Money affect the accountability of financial management

Effect of Internal Control Systems Against Financial Management Accountability

According to Government Regulation No. 60 Year 2008 [23] on Government Internal Control System Article 2 states that in order to achieve effective management of state finances, efficient, transparent, and accountable, ministers / leaders of institutions, governors and regents / mayors shall exercise control over the implementation of the activities of government. With the existence of an effective internal control system will increase the accountability of the good. Internal control is one of the most important mechanisms in generating accountability and enables organizations to monitor and control their operations.

H2b: Internal control system affect the accountability of financial management

Effect of Transparency Against Financial Management Accountability

Financial management requires good governance, transparency and accountability. mentions that the transparency effect to the accountability of financial management where the dilakukakan transparent financial management will increase effective accountability. The government should be able to provide all the information that covers aspects of financial integrity is honest and open to the public, because the activities of the government are in order to carry out the people's mandate.

H2c: Transparency affects the accountability of regional financial management

HR competencies Moderating Effect of Value For Money Against Financial Management Accountability

HR competencies moderate the relationship Value for money to the accountability of financial management is necessary for the human resources supported have a good competence to be able to run the process value for money because the views of the concept of value for money which is 3E (economy, efficiency, and effectiveness) to be able to realize the concept of the need for qualified human resource competency that consists of three elements, namely, knowledge, skills, and attitudes in order to create the concept of 3E-based financial management so that the embodiment of accountability of financial management will be achieved.

H3a: Value for money effect on local financial management accountability in moderation HR competencies.

HR competencies Moderating Effect of Internal Control Systems Against Financial Management Accountability

By COSO control objectives, namely; effectiveness and efficiency of operations, reliability of financial reporting, compliance with rules and regulations. [3] Human resources are supported by accounting educational backgrounds, often take part in education and training, and have experience in the financial sector in applying accounting system, competent human resources will be able to understand the logic of accounting properly.

H3b: Internal control system influence the local financial management accountability in moderation HR competencies.

HR competencies Moderating Effect of Transparency Against Financial Management Accountability area

The issuance of Law No. 23 2014 On Local Government and Law 25 of 1999 on the financial balance between central and local governments which are then ratified by the government through Law No. 32 of 2004 and Law No. 33 of 2004 has been the foundation stone of the implementation of public sector reform in

Indonesia. The second implication of the law for central and local government particularly in the financial system, is the need to reform the budget (Budgeting reform), the system of financing (financing reform), the accounting system (accounting reform), the system checks the financial statements areas (audit reform). As well as the area of financial management systems.

H3c: Transparency affects the accountability of local financial management in moderation HR competencies.

Framework

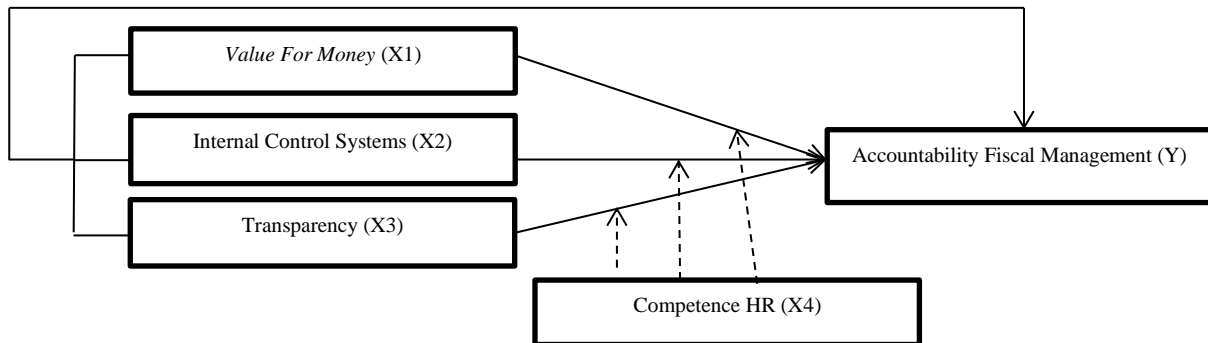


Figure 1. Framework

Source: Author, 2020

3 Research Method

This type of research is associative research with qualitative and quantitative data analysis. This research was conducted at the regional Organization (WTO) Government of Palembang. Population and sample in this study amounted to 31 OPD and 93 respondents can if that is 29 OPD and 84 respondents. The data used are primary data. Collection methods used in this study were interviews and questionnaires. Data analysis methods used The research is a qualitative and quantitative analysis. The data analysis technique used is multiple linear regression to ensure that the independent variables have an effect on the dependent variable. To test the hypothesis using Moderated Regression Analysis (MRA), then the hypothesis test (t test and f). Before conducting the analysis, in accordance with the terms OLS (ordinal Least Square) then first have to test the validity, reliability test, and classical assumptions. Multiple linear regression equation and MRA are as follows:

Moderate Test Regression Analysis (MRA)

equation I $= Y = \alpha + b1x1 + b1X4 + b1X1X4 + e$

equation II $= Y = \alpha + b2X2 + b2X4 + b2X2X4 + e$

equations III $= Y = \alpha + b3X3 + b3X4 + b3X3X4 + e$

Test Linear Regression Analysis

equation IV $= Y = \alpha + b1x1 + b2X2 + b3X3 + e$

Information :

Y = Financial Management Accountability

X1 = Value For Money

X2 = Internal Control Systems

X3 = Transparency

X4 = competence HR

X1X4 = The interaction between Value For Money and Competence HR

X2X4 = the interaction between Internal Control Systems and Competence HR

X3X4 = Interaction between Transparency and Competence HR

a = Value Constants

b1b2b3 = Variable Regression coefficient

Research Result

Respondents in this research were 84 respondents. Variable value for money, the system of internal control, transparency, competence and accountability in financial management of human resources area is declared valid and reliable for $r_{count} > r_{table}$ and Cronbach's $\alpha > 0.6$, and the data can be used as a study.

Classic assumption test

Results of testing the classical assumption in this study suggests that the test for normality has normal distribution because of the significant value of > 0.05 , no occurrence multikolenearitas multikoleniaritas test for $VIF < 10$ and tolerance values > 0.1 and no occurrence heteroskedastistas heteroscedasticity test for significance values between variables independent with more than 0.5 absolute residuals that of all the classical assumption has been qualified and eligible regression model to study.

Test Coefficient of Determination

Table 1. Test Results The coefficient of determination (R2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.819a	.671	.658	2.42466
a. Predictors: (Constant), X3, X1, X2				

Sources: Primary data are processed, 2020

Based on the above table it can be seen that the coefficient of determination (R2) of 0658 This value indicates that the variable is affected 65.8% of the variable Value For Money, the internal control and transparency. While the remaining 34.2% is influenced by other variables outside of this study as the philosophy and the state constitution, goals and targets, technology, politics, ideology, economic, social, cultural, defense, legislation, system of bureaucratic management and vision, duties and functions.

Hypothesis Test F Test (Simultaneous)

F test is used to determine is there any influence of independent variables value for money, The internal control and transparency the accountability of financial management together or simultaneously.

Table 2. The test results f

ANOVAa						
Model		Sum of Squares	Df	mean Square	f	Sig.
1	Regression	957 240	3	319 080	54 275	.000b
	residual	470 320	80	5879		
	Total	1427.560	83			
a. Dependent Variable: Y						
b. Predictors: (Constant), X3, X1, X2						

Sources: Primary data are processed, 2020

Based on the described significant value F shows that at 54 275 F count > F table that is equal to 2,329 with 0,000 smaller significance level of 0.05. This shows that the value for money (X1) internal control system (X2) and transparency (X3) simultaneously significantly affect the accountability of financial management (Y).

T test (Partial)

Tests were conducted to determine there any influence of the independent variable value for money, the system of internal control and transparency of financial management accountability one by one or partially.

Table 3. Results of t test

Coefficients ^a						
Model		Coefficients unstandardized		standardized Coefficients	T	Sig.
		B	Std. Error	beta		
1	(Constant)	8422	3099		2,718	.008
	<i>Value For Money</i>	.381	.101	.388	3,784	.000
	Internal Control Systems	.247	.111	.256	2,233	.028
	Transparency	.327	.117	.266	2,786	.007
a. Dependent Variable: Y						

Sources: Primary data are processed, 2020

Based on the above table shows the value of t table with a significance level (a) = 0:05 df = nk-1 = t (84-3-1 = 80) is 1.9900. Significant value t variable value for money to the accountability of financial management for 0000 by using t table with a real level df it t count 3,784 > 1.9900 and a significance value for money 0.000 > 0.05, this shows that the value for money positively and significantly affect the accountability of management local finances.

Significant value t variable internal control system to the accountability of financial management for 0028 by using t table with a real level df it t count 2,233 > 1.9900 and the significance of the internal control system 0.028 > 0.05, this shows that the internal control system positively and significantly affect the accountability of management local finances. Significant value t variable transparency, the accountability of financial management for 0007 by using t table with a real level df it t count 2,786 > 1.9900 and the significance of transparency 0.007 > 0.05, this shows that the transparency positively and significantly affect the accountability of public financial management

Test In Moderation

Table 4. Results of MRA Interaction Value For Money and Competence HR

Coefficients ^a				
Model	Coefficients unstandardized	standardized Coefficients	T	Sig.

		B	Std. Error	beta		
1	(Constant)	10 723	3,203		3,347	.001
	<i>Value for money</i>	.587	.081	.598	7228	.000
	Competence	.337	.100	.279	3369	.001
a. Dependent Variable: Y						

Sources: Primary data are processed, 2020

Coefficientsa						
Model		Coefficients unstandardized		standardized Coefficients	T	Sig.
		B	Std. Error	beta		
1	(Constant)	-11 162	27 128		-.411	.682
	<i>Value for money</i>	1,138	.683	1,159	1,666	.100
	Competence	.936	.744	.774	1,258	.212
	<i>valu for money*competence</i>	-.015	.018	-.937	-.812	.419
a. Dependent Variable: Y						

Sources: Primary data are processed, 2020

Based on the chart above that the first interaction of the significance and the second interaction was not significant It can be concluded that Ho3a Ha3a rejected and accepted that value for money is positive and significant influence local financial management accountability moderated HR competencies as quasi moderation.

Table 5. Results of MRA Interaction Internal Control Systems and HR Competency

Coefficientsa						
Model		Coefficients unstandardized		standardized Coefficients	T	Sig.
		B	Std. Error	beta		
1	(Constant)	12 663	3272		3,870	.000

	Internal control system	.580	.091	.601	6402	.000
	Competence	.273	.113	.226	2,410	.018
a. Dependent Variable: Y						

Sources: Primary data are processed, 2020

Coefficients ^a						
Model		Coefficients unstandardized		standardized Coefficients	t	Sig.
		B	Std. Error	beta		
1	(Constant)	25 751	23 447		1098	.275
	Internal control system	.265	.567	.274	.467	.642
	Competence	-.106	.683	-.088	-.156	.877
	Internal control systems * Competence	.009	.016	.584	.564	.575
a. Dependent Variable: Y						

Sources: Primary data are processed, 2020

Based on the chart above that the first interaction of the significance and the second interaction was not significant It can be concluded that Ho3b Ha3b rejected and accepted that the internal control system is positive and significant influence local financial management accountability moderated HR competencies as quasi moderation.

Table 6. Results of MRA Interaction Transparency and Competence HR

Coefficients ^a						
Model		Coefficients unstandardized		standardized Coefficients	t	Sig.
		B	Std. Error	beta		
1	(Constant)	6893	3,639		1,894	.062
	Transparency	.650	.098	.528	6,621	.000
	Competence	.446	.096	.369	4,628	.000

a. Dependent Variable: Y

Sources: Primary data are processed, 2020

Coefficientsa						
Model		Coefficients unstandardized		standardized Coefficients	t	Sig.
		B	Std. Error	beta		
1	(Constant)	.929	27.432		.034	.973
	Transparency	.815	.758	.662	1.075	.286
	Competence	.616	.778	.509	.792	.431
	Transparency * Competence	-.005	.021	-.235	-.219	.827

a. Dependent Variable: Y

Sources: Primary data are processed, 2020

Based on the chart above that the first interaction of the significance and the second interaction was not significant It can be concluded that Ho3c Ha3c rejected and accepted that transparency is positive and significant influence local financial management accountability moderated HR competencies as quasi moderation.

Discussion

1. Influence Value For Money, Internal Control Systems and Accountability Transparency In Together Against Fiscal Management

Results of this study support the first hypothesis stated value for money, the internal control system and significantly affect the transparency of financial management accountability. This can be evidenced by the value of F count larger than F table. Regression coefficient value for the variable value for money, the system of internal control and transparency has a positive direction. In addition, the correlation coefficient and the coefficient of determination (R2) shows that the value for money, the system of internal control and transparency positive effect on financial management accountability. These results indicate that the area of financial management accountability can only be explained by the variable competence of human resources, internal control system and transparency of 65.8% while the remaining 34.2% can be explained by other variables not included in the model on the factors affecting financial accountability areas such as philosophy and the state constitution, goals and targets, technology, politics, ideology, economic, social, cultural, defense, legislation, bureaucratic management system and vision, duties and functions.

This study supports research conducted by [11], [25], and [8], states that the value for money and a significant positive effect on accountability of financial management. Research conducted [25], [21], [27], [19], [18], declare that the internal control system positively affects accountability of financial management. Research conducted by [6], [9], [18] Stating that transparency and significant positive effect on accountability of financial management.

2. Influence Value For Money Partial Against Financial Management Accountability

Based on the results of hypothesis testing via t test. These results indicate that the value for money positively and significantly affect the financial management accountability on the Organization of the City of

Palembang. The value of the regression coefficient has a positive direction. It can be proven that the higher the value for money the more effective financial management is done.

The rapid development of the business world, leading to increased competition. This resulted in the decline of public accountability in public companies and the growing complexity of the problems faced by public organizations in exercising control and supervision of the company's activities, especially if related to financial management judged negatively some parties, such as inefficiency, waste, corruption so as to achieve public accountability good to use a performance measurement value for money.

The results of this study are supported by this study supports research conducted by [11], [25], and [8], states that the value for money and a significant positive effect on accountability of financial management.

3. Effect of Internal Control Systems Against Partial Pegelolaan Regional Financial Accountability

Based on the results of hypothesis testing via t test. These results indicate that the internal control systems and a significant positive influence on the area of financial management accountability Organization of Palembang City area.

Financial management will be realized effectively when a government organization is able to create, implement, and maintain the internal control system, so that it can provide adequate confidence in the achievement of an agency, the state asset security and improve compliance with the legislation in force. By the time local governments have implemented internal control system of government properly, it can ensure that financial management can be done effectively in accordance with the legislation it supports agency theory which states local government management should be monitored to ensure that financial management is done with full compliance with various laws and regulations.

The results of this study are supported by [22] reinforced by research from [21], [27], [25], [19], [18] Stating that the internal control system perngaruh positive and significant impact on financial management accountability.

4. Effect of Partial Against Accountability Transparency of Financial Management

Based on the results of hypothesis testing via t test. These results indicate that the positive transparency and accountability significantly affect financial management at the Organization Palembang government area.

Transparency is a factor that affects accountability in the financial management area, it takes good governance, transparency and accountability. Transparency is to provide financial information that is open and honest with the public based on the consideration that the public has a right to find out openly and comprehensively on government accountability in the management of the resources entrusted to him and his obedience to the laws and regulations. This is in line with Government Regulation No. 12 Year 2019 About Financial Management Article 9 that financial management is done in an orderly, efficient, effective, economical, transparent and accountable to take fairness, compliance, benefit to society, and obey the rules and regulations legislation. This shows that the higher the transparency of the more effective financial management is done. These results are consistent with the theory of agency (agency theory).

The results of this study are supported by research [9] Stating that transparency has a positive and significant impact on accountability of financial management.

5. Influence Value For Money Against Financial Management Accountability moderated by HR Competency

Based on the results of hypothesis testing moderation. These results indicate that the influence of HR competencies and significantly strengthen the value for money to the accountability of financial management asquasi moderation.

The existence of HR competencies to strengthen the value for money because the mechanism for determining the indicator value for money one of them is technical competence and professionalism to guarantee the fulfillment of technical specifications and standards set out, the necessary personnel with technical competence and professional in the work and resources mechanism ie human government needs to use some mechanism to motivate staff to improve personal and organizational performance, so if the government has the competence appropriate HR has the educational background and expertise will result in accountability of good financial management. These results are consistent with the theory described by [13]

The results support the results of the study by [25] which states that the value for money positively and significantly affect the accountability of financial management, is also strengthened by research [28] which states that the competence positively and significantly affect the accountability of public financial management ,

6. Effect of Internal Control Systems Against Financial Management Accountability moderated by HR Competency

Based on the results of hypothesis testing moderation. These results indicate that the human resource competencies and significantly strengthen the internal control system influence the accountability of financial management asquasi moderation,

The mechanism in determining the indicator value for money one of which is the planning and control system includes the processes, procedures, and structures that provide assurance that the objectives of the organization has been explained and communicated to all parts of the organization to use the chain of command is clear and based on the specifications of the main tasks and functions, authority as well as responsibility.

This shows that the internal control system has nothing to do with value for money because the views of the purpose of the internal control system to press effectively and efficiently in all control activities, of course, is in line with the concept of value for money which is 3E (economy, efficiency, and effectiveness) and the mechanism determine indicators of value for money also requires a control system so that the linkage between value for money and internal control systems are interconnected to realize the creation of accountability of financial management, this results in line with the theory of Mardismo (2018)

Results were in line with the results of [19], and [2] which states that the internal control system of positive and significant influence of financial management accountability.

7. Effect of Transparency Against Financial Management Accountability moderated by HR Competency

Based on the results of hypothesis testing moderation. These results indicate that the influence of HR competencies and significantly strengthen the transparency of financial management accountability asquasi moderation.

Transparency is the provision of government information to the public and the parties berkitan openly, completely and honestly. If financial management more transparent, it will be easier access to information, so that the public can participate in monitoring and supervising the financial management area. Therefore the higher the transparency, it will increase the financial performance when moderated by HR competencies. These results are consistent with the theory of agency (agency theory).

The results support the research is conducted from [11] which states that the value for money positively and significantly affects the area of financial management accountability. These results were confirmed by research [9], which states that the positive transparency and accountability significantly affect the area of financial management.

5 Conclusion

Based on the results of research and discussion, the researchers conclude that the joint variable value for money, the system of internal control and transparency positive and significant influence of financial management accountability. In partial value for money, the system of internal control and transparency positive and significant influence of financial management accountability. In moderation HR competencies significantly affect the value for money, the system of internal control and transparency of financial management accountability as quasi moderation,

Suggestions, for regional government organizations the authors hope that the results of this study can be a study material to continue to improve accountability in regional financial management. For further researchers can expand the population or sample, and add variables and assist respondents in filling out the questionnaire.

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