

The Influence of Accountability, Transparency, and Controlling Towards Budget Performance in The Local Bureaucracy of Magelang City

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Abstract. The performance of public authorities reflects the achievement of their goals or objectives as specified in their vision, mission, and strategies. Performance indicates the degree of success and failure in executing tasks according to programs and standards. In budget management, Accountability, Transparency, and control are crucial because the outcomes must be publicly disclosed and openly considered. This study examines how Accountability, Transparency, and control influence budget performance in the local bureaucracy organizations of Magelang City. The researcher found that Accountability, Transparency, and control positively affect budget performance. However, controlling does not moderate the influence of Accountability and Transparency towards budget performance.

Keywords: Accountability, Transparency, Controlling, Budget Performance, Local Bureaucracy Organization.

1 Introduction

Performance is an outcome or condition that must be known and reported to certain parties to understand the results achieved by the institution concerning the objectives carried out by the organization or company and the success or failure of those policies [1]. Budget managers subsequently reflect performance as value for money, using it as a performance measurement of public sector organization management based on three main elements: economy, efficiency, and effectiveness [2]. The performance of budget management is determined by how budgets from activities and programs are used, with measurement based on the amount and quality of the accomplished activities [3]. A budget is measurable if it reports finances that require execution with clear and tidy bookkeeping and if regional financial management executes it soundly, including the administrative system [4].

The effectiveness of regional government entities' implementation of accountability determines the elements that can result in strong budget management performance. [5] states that the government is in charge of managing resources and giving the principal thorough information and disclosures on all operations involving the use of public resources. If we are able to account for financial management throughout the stages of planning, execution, administration, and financial reporting, we will consider budget management accountable.

Accountability can be used to gauge a device's performance and pinpoint its advantages and disadvantages. All implementation actions are presented and fairly reported to the parties who want the results under the reporting concept of accountability. Providing information that is simple to understand is essential for effective accountability. [6].

Ineffective resource allocation, fraud, or tax abuse are all possible outcomes of an organization's failure to implement transparency, which can encourage corruption and inflict injustice on the general population. By guaranteeing that correct and pertinent information is released, implementing transparency in each regional apparatus improves government operations. According to research by [7], the Enrekang Regency Government's financial management is positively and considerably impacted by budget openness.

The procedures for guidance and control are outlined in Government Regulation No. 12 (2017) on the Guidance and Controlling of Regional Government Administration. These procedures include planning and coordinating guidance and control, implementing guidance and controlling, reporting guidance and controlling results, providing special facilitation and awards for low-performing regions, and administering administrative sanctions. To encourage and enable work to proceed smoothly and produce quality performance outcomes, performance control is essential. Since the public is both the object and the subject of development through budget management, it is impossible to overstate the significance of public involvement in budget control. Performance controlling can be influenced by the ideas of internal and external controlling.

The accountability report for regional leaders is called the Government Agency Performance Accountability Report (LKjIP). In addition to being a means of accountability, LKjIP is a tool for reflection and assessment of how development initiatives are being carried out to meet the objectives and goals outlined in planning documents. Situated on the main road between Semarang City and Yogyakarta City, Magelang City is an enclave of Magelang Regency in Indonesia's Central Java Province. As the fourth year of attempts to accomplish the strategic goals and objectives described in the 2016–2021 RPJMD, the 2019 LKjIP reflects the budget performance phenomena in Magelang City. Even if the Magelang City Government's performance accomplishments have yielded encouraging outcomes, more work has to be done to guarantee that the performance indicators that fall short of the goals can reach them in the years that follow. To speed up the accomplishment of strategic goals, consistent, focused, and directed activities are needed, along with more thorough performance monitoring and assessment. Thus, the researcher's goal is to investigate how accountability, transparency, and control affect budget performance in Magelang City's local bureaucracy.

2 Literature Review

2.1 Agency Theory

This theory explains the agency relationship, an agreement whereby the owner (principal) assigns the worker (agent) certain tasks to complete in the principal's best interests while giving the agent some decision-making power. The public and the government have an

accountability relationship in which the public, who contribute the funds (public funds), expects the government to account for its actions as the agent [8].

2.2 Goal Setting Theory

Goal Setting Theory clarifies how work performance and goals are related. The fundamental idea behind goal setting theory is that a person's conduct at work is influenced by how they perceive their goals or aims. This theory's implication in this study is that organizational and individual goals must coincide in order to get optimal budget performance. Individuals who get the significance of accountability, transparency, and control in the creation of budgets will outperform those who do not [9].

2.3 Accountability

Accountability includes the presence of a system that provides assurances to public officials and politicians regarding their behavior and how they use public resources. The responsibility for how well actions accomplish program or policy goals is likewise intimately tied to accountability [10]. Bureaucratically speaking, accountability in a government agency refers to the duty of the government to take responsibility for the accomplishment or failure of the agency's goals. Two categories of public accountability exist: 1) Horizontal accountability, which refers to accountability to the general public; 2) Vertical accountability, which refers to accountability for fund management to higher authorities, such as the accountability of work units to local government, local government to central government, and central government to the MPR [8]. Mildawati and Safitri, 2019).

2.4 Transparency

Transparency is a principle that guarantees that everyone has unrestricted access to information about government administration, including details about policies, how they are made and implemented, and the outcomes they produce. A key component of good governance is transparency, which includes timely, accurate, and enough information on public policies and the processes that go into their creation. For the public to participate in budget management, information is essential [11]. We can use the following metrics to gauge government transparency: (1) the presence of an easily comprehensible system of transparency and uniformity in all government operations; (2) procedures that allow the public to ask questions about government operations; and (3) channels for reporting and disseminating information about wrongdoing by public officials in government operations [12].

2.5 Controlling

Controlling includes all acts and activities taken to guarantee that plans, regulations, and goals are followed when carrying out activities [13]. Types of regional financial controls (APBD) can be categorized using the following criteria, per [8]: 1) Subject, 2) Environment, and 3) Approach. Measuring goal performance, identifying the reasons behind deviations, and implementing the required corrective measures are all part of controlling. In order to attain the desired results, controlling entails closely examining, reporting, and adjusting and aligning the findings [14].

2.6 Budget Performance

Performance arises from collaborative efforts between its constituents or members to accomplish organizational objectives [15]. Performance measurement consists of the following elements: economy, efficiency, and effectiveness. (1) Economy, which is the best use of financial resources, where actual organizational expenses are higher than anticipated costs, and (2) Efficiency, which is determined by the ratio of input to output. As the ratio of output to input improves, so does an organization's efficiency; (3) effectiveness, which evaluates whether a program or activity has met its objectives [16].

3 Methodology

The approach used in this study is quantitative. The population in this research comprises the Regional Government Work Units (OPD) in the Government of Magelang City, totaling 21 OPDs. The sampling technique employed is purposive sampling, a method of sample selection based on specific considerations [17]. The data for this study consists of primary information obtained through questionnaires to all participants, complete with responses to various statements rated on a 6-point scale as Strongly Agree (6) to Strongly Disagree (1). The analysis of the collected data proceeded through four stages. First, we conducted descriptive statistical tests. Second, we assessed the research instruments by performing validity and reliability tests. Third, we examined classical assumptions, including normality, multicollinearity, and heteroscedasticity tests. Fourth, we tested all proposed hypotheses using the coefficient of determination test and the partial test (t-test). Finally, we applied the Moderated Regression Analysis (MRA) test. Figure 1 illustrates the research model.

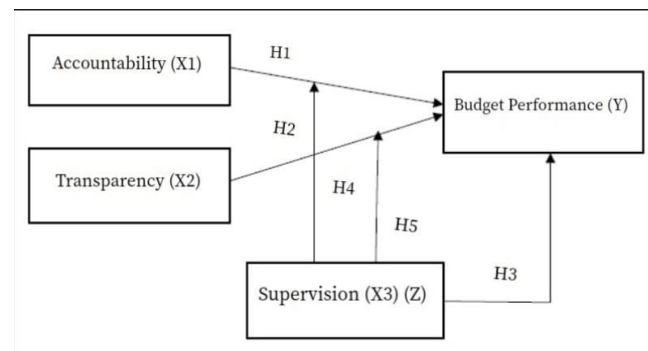


Fig 1. Research Framework

The research hypotheses are as follows:

- H1: Accountability positively affects the budget performance.
- H2: Transparency positively affects the budget performance.
- H3: Controlling positively affects budget performance.
- H4: Controlling moderates the effect of Accountability on budget performance.
- H5: Controlling moderates the effect of Transparency on budget performance.

4 Result

4.1 Validity Test

Before conducting data analysis in this study, the research instrument undergoes testing as the initial stage. An instrument is effective if it satisfies the primary validity requirement, as shown in Table 1 below.

Table 1. Validity Test Results

Variable	Question Item	Calculated R	R Table	Remark
(X1) Accountability	X1.1	0.626	0.197	Valid
	X1.2	0.706	0.197	Valid
	X1.3	0.387	0.197	Valid
	X1.4	0.68	0.197	Valid
	X1.5	0.623	0.197	Valid
	X1.6	0.639	0.197	Valid
	X1.7	0.527	0.197	Valid
	X1.8	0.313	0.197	Valid
	X1.9	0.531	0.197	Valid
(X2) Transparency	X2.1	0.705	0.197	Valid
	X2.2	0.729	0.197	Valid
	X2.3	0.678	0.197	Valid
	X2.4	0.833	0.197	Valid
	X2.5	0.498	0.197	Valid
	X2.6	0.792	0.197	Valid
	X2.7	0.607	0.197	Valid
	X2.8	0.847	0.197	Valid
	X2.9	0.734	0.197	Valid
(X3) Controlling	X3.1	0.626	0.197	Valid
	X3.2	0.455	0.197	Valid
	X3.3	0.569	0.197	Valid

Variable	Question Item	Calculated R	R Table	Remark
(Y) Budget Performance	X3.4	0.615	0.197	Valid
	X3.5	0.55	0.197	Valid
	X3.6	0.707	0.197	Valid
	X3.7	0.381	0.197	Valid
	X3.8	0.636	0.197	Valid
	X3.9	0.551	0.197	Valid
	Y.1	0.447	0.197	Valid
	Y.2	0.534	0.197	Valid
	Y.3	0.62	0.197	Valid
	Y.4	0.604	0.197	Valid
	Y.5	0.646	0.197	Valid
	Y.6	0.613	0.197	Valid
	Y.7	0.6	0.197	Valid
	Y.8	0.52	0.197	Valid
Y.9	0.653	0.197	Valid	
Y.10	0.663	0.197	Valid	
Y.11	0.439	0.197	Valid	

Source: Analyzed Data (2024)

The data in Table 1 demonstrate that twenty-seven statement items across all variables exhibit correlation ranges from 0.313 to 0.847. These correlations exceed the threshold of 0.197, thereby validating each statement item.

4.2 Reliability Test

The reliability test assesses whether the questionnaire instrument can be administered multiple times or at least to the same respondents and produce consistent data, thus reflecting its ability to yield similar results under consistent conditions. An instrument is considered reliable if its Cronbach's Alpha value exceeds 0.60. Table 2 below displays the Cronbach's Alpha values obtained from the reliability test results.

Table 2. Reliability Test

Variable	Cronbach's Alpha	Remark
(X1) Accountability	0.632	Reliable
(X2) Transparency	0.87	Reliable
(X3) Controlling	0.696	Reliable
(Y) Budget Performance	0.628	Reliable

Source: Analyzed Data (2024)

Table 2 above demonstrates that the variables Accountability, Transparency, Controlling, and Budget Performance exhibit Cronbach's Alpha values exceeding 0.60. This result confirms that each question item in this study is a reliable measuring tool.

4.3 Normality Test

The third stage involves performing the classical assumption test, including the normality test, to evaluate the data distribution within the study's variables. Researchers need the data to exhibit a normal distribution for suitability and feasibility. To conduct the normality test, we utilize the one-sample Kolmogorov-Smirnov test. If the significance value from this test exceeds 0.05 ($\alpha = 5\%$), the regression model residuals are deemed normally distributed. We can see the result of the normality in Table 3 below:

Unstandardized Residual	
Test Statistic	0.85
Asymp. Sig. (2-tailed):	0.72

Source: Analyzed Data (2024)

Based on the normality test results presented in Table 3, we obtained a probability value of 0.72, which exceeds the threshold of 0.05. This result confirms that the data to be regressed follow a normal distribution, thereby satisfying the normality assumption for residuals.

4.4 Multicollinearity Test

To evaluate the extent of intercorrelation among the independent variables in this study, we perform a multicollinearity test. A notable correlation among these variables could signal the presence of multicollinearity. We analyze the tolerance value and the Variance Inflation Factor (VIF). The model can be deemed free from multicollinearity if the VIF is less than 10 points and the tolerance value exceeds 0.1. We can see the outcomes of the multicollinearity test in Table 4.

Table 4. Multicollinearity Test

Variable	Collinearity Statistics	VIF
Accountability (X1)	0.437	2.29
Transparency (X2)	0.398	2.514
Controlling (X3)	0.621	1.611

Source: Analyzed Data (2024)

The findings shown in Table 4 indicate that there are no multicollinearity concerns among the variables. In particular, the tolerance values for all variables surpass 0.10, and the Variance Inflation Factor (VIF) values are below 10. Consequently, it can be concluded that the variables do not exhibit multicollinearity. Thus, we suggest that no multicollinearity appeared among the independent variables in the model.

4.5 Heteroscedasticity Test

In this study, we conducted the heteroscedasticity test statistically using the Glejser method, comparing probability values with standard values. When the probability value exceeds the standard value, heteroscedasticity is absent. Table 5 presents the results of the heteroscedasticity test.

Table 5. Heteroscedasticity Test

Variable	Significance	Remark
Accountability (X1)	0.882	No Heteroscedasticity
Transparency (X2)	0.938	No Heteroscedasticity
Controlling (X3)	0.154	No Heteroscedasticity

Source: Analyzed Data (2024)

The results in Table 5 above show that the significance values from the heteroscedasticity test are all greater than 0.05, indicating no correlation between the magnitude of the data and the residuals. Therefore, increasing the data size does not increase residuals (errors).

4.6 Coefficient of Determination (R²) Test

The values of correlation and determination coefficients presented in Table 6 examine the relationship between Accountability, Transparency, and controlling the budget performance in the Regional Government Organization (OPD) of Magelang City.

Table 6. Coefficient of Determination (R²) Test

Model	R	R ²	Adj R ²	Std. Error
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1 0,767 0,588 0,574 3,243

Source: Analyzed Data (2024)

Table 6 reveals the Adjusted R Square value of 0.574, or 57.4%. This value demonstrates that the three variables—Accountability, Transparency, and Controlling—explain 57.4% of the variation in budget performance. Consequently, the remaining 42.6% of the variation is attributable to factors not examined by the researcher.

4.7 Multiple Linear Regression Analysis

Multiple linear regression analysis assesses whether the independent variables demonstrate a positive or negative relationship with the dependent variable. The results obtained from this result are presented below:

Table 7. Multiple Regression Result

Model	Unstandardized Coefficients B	Std. Error	Standardized Coefficients B	t	Sig.
(Constant)	16.103	3.386		4.756	0.000
Accountability	0.428	0.101	0.421	4.219	0.000
Transparency	0.253	0.101	0.263	25.210	0.013
Controlling	0.197	0.089	0.185	2.215	0.029

Source: Analyzed Data (2024)

The regression equation obtained from the result is as follows:

$$Y=16.103+0.428X1+0.253X2+0.197X3+eY=16.103+0.428X1+0.253X2+0.197X3+e$$

According to the multiple linear regression results, we found that the constant value of 16.103 signifies that if the constant were zero, and none of the independent variables (Accountability, Transparency, and Controlling) were zero, the dependent variable (Budget Performance) would still be valued at 16.103. The coefficient of Accountability is 0.428, meaning that if Accountability increases by 1% and the other variables remain constant, Budget Performance increases by 0.428. The positive coefficient indicates that higher Accountability leads to higher Budget Performance. The significance value for the effect of Accountability (X1) on Budget Performance (Y) is 0.000, which is less than 0.05. Additionally, the t-test result explains that the calculated t-value of 4.219 is greater than the tabulated t-value of 1.985, indicating a positive direction. Therefore, Accountability significantly and positively affects budget performance in the city government agencies of Magelang, thus allowing the hypothesis to be accepted. The Transparency coefficient is 0.253, meaning that if Transparency increases by 1% and the other variables remain constant, Budget Performance increases by 0.253. The positive coefficient indicates that higher Transparency leads to higher Budget Performance. The significance value for the effect of Transparency (X2) on Budget Performance (Y) is 0.013, which is less than 0.05.

Additionally, the t-test result explains that the calculated t-value of 2.521 is greater than the tabulated t-value of 1.985, indicating a positive direction. Therefore, Transparency significantly and positively affects budget performance in the city government agencies of Magelang, thus allowing the hypothesis to be accepted. The coefficient of Controlling is 0.197, meaning that if Controlling increases by 1% and the other variables remain constant, Budget Performance increases by 0.197. The positive coefficient indicates that higher Controlling leads to higher Budget Performance. The significance value for the effect of Controlling (X3) on Budget Performance (Y) is 0.029, which is less than 0.05. Additionally, the t-test result explains that the calculated t-value of 2.215 is greater than the tabulated t-value of 1.985, indicating a positive direction. Therefore, controlling significantly and positively affects budget performance in the city government agencies of Magelang, thus allowing the hypothesis to be accepted.

4.8 Moderated Regression Analysis (MRA)

Moderated regression analysis tests a moderating variable, wherein the regression equation involves interaction terms between two or more independent variables. From this analysis, the following results were obtained:

Table 8. Moderated Regression Analysis Result

Model	Unstandardized Coefficients B	Std. Error	Standardized Coefficients B	t	Sig.
(Constant)	-1.438	27,064		0.053	0.048
X1.X3	0.007	0.024	0.497	0.284	0.017
X2.X3	0.015	0.022	-1,202.	0.704	0.043

Source: Analyzed Data (2024)

According to the Moderated Regression Analysis (MRA) result presented in Table 8, the following equation was derived:

$$Y = -1.438 + 0.140X_1 + 0.890X_2 + 0.622Z + 0.007X_1 \cdot Z - 0.015X_2 \cdot Z + e$$

The MRA test results show that the interaction between Accountability and controlling budget performance has a significance value of 0.777, which is more significant than 0.05. This result implies that the controlling variable is not a moderator that can strengthen or weaken the relationship between Accountability and budget performance. Therefore, Hypothesis 4 (H4), which posits that controlling moderates the effect of Accountability on budget performance, is rejected. Similarly, the interaction between Transparency and controlling budget performance has a significance value of 0.483, which is also more significant than 0.05, indicating that controlling does not moderate the relationship between Transparency and budget performance. Thus, Hypothesis 5 (H5), which suggests that controlling moderates the effect of Transparency on budget performance, is also rejected.

5 Discussion

5.1 Influence of Accountability on Budget Performance

The research findings demonstrate that Accountability positively and significantly influences Budget Performance. This result indicates that higher levels of Accountability positively affect budget performance. The multiple linear regression analysis, shows that A positive regression coefficient indicates that as Accountability increases, Budget Performance also increases.

Descriptive statistical analysis shows that the mean value of Accountability is 42.272, more significant than the standard deviation of 4.888, indicating good data quality with even

distribution. The partial test (t-test) reveals that Accountability has a calculated t-value > tabular t-value ($4.219 > 1.985$) in a positive direction, with a significant value of $0.000 < 0.05$, indicating a positive and significant impact of Accountability on Budget Performance. Therefore, we accept Hypothesis 1 (H1), which posits that Accountability positively and significantly influences Budget Performance in the Magelang City OPD.

Financial management accountability proves that the Magelang City Government is serious about achieving the development goals outlined in the Regional Medium-Term Development Plan (RPJMD). Accountability is central to influencing budget performance in the units of the Magelang City Government. The higher the Accountability exercised by each OPD within the Magelang City Government in addressing budgetary issues, the better the budget performance achieved.

The research findings align with previous studies conducted by [18,19], demonstrating that Accountability affects budget performance. However, this study is inconsistent with [20], who state that Accountability does not affect village fund allocation management.

5.2 Influence of Transparency on Budget Performance

The research findings reveal that Transparency positively and significantly influences Budget Performance. Based on multiple linear regression analysis, the Transparency coefficient is 0.253, indicating that a 1% increase in Transparency, with other variables held constant, results in a 0.253 increase in Budget Performance. A positive regression coefficient suggests that higher Transparency leads to increased Budget Performance.

Descriptive statistical analysis shows that the mean value of Transparency is 44.919, more significant than the standard deviation of 5.167, indicating good data quality with even distribution. The partial test (t-test) reveals that Transparency has a calculated t-value > tabular t-value ($2.521 > 1.985$) in a positive direction, with a significant value of $0.013 < 0.05$, indicating a positive and significant impact of Transparency on Budget Performance. Therefore, Hypothesis 2 (H2) states that Transparency positively and significantly influences Budget Performance in the Magelang City OPD is accepted.

To avoid inappropriate budget allocations, Magelang City's Government required budget transparency. Transparency fosters trust between the government and the public through open information and ensures access to accurate and adequate information. Transparency relates to agency theory, where the government needs to provide open information to public stakeholders and the community. When the Magelang City Government conveys information about local government finances to the public, it diminishes budgetary controversy. Transparent practices enable the community to identify and rectify errors in budget preparation, thereby enhancing budget performance and ensuring more effective control over the activities and programs of the Magelang City Government. [21]. This research aligns with [21], who state that Transparency significantly affects budget performance. However, this study is inconsistent with the findings of [14,22], which indicate that Transparency does not affect budget performance based on the value-for-money concept.

5.3 Influence of Controlling on Budget Performance

The research findings demonstrate that Controlling has a positive and significant influence on Budget Performance. Multiple linear regression analysis reveals that the coefficient for Controlling is 0.197, indicating that a 1% increase in Controlling, with other variables held constant, results in a 0.197 increase in Budget Performance. A positive regression coefficient suggests that higher Controlling leads to increased Budget Performance.

Descriptive statistical analysis shows that the mean value of Controlling is 42.828, more significant than the standard deviation of 4.677, indicating good data quality with even distribution. The partial test (t-test) reveals that Controlling has a calculated t-value > tabular t-value ($2.215 > 1.985$) in a positive direction, with a significant value of $0.029 < 0.05$, indicating a positive and significant impact of Controlling on Budget Performance. Therefore, Hypothesis 3 (H3), which states that Controlling positively and significantly influences Budget Performance in the Magelang City OPD, is accepted.

Controlling is essential to ensure that implementing government activities conforms to planning and complies with applicable regulations. Deviations can be prevented by Controlling and allowing local governments to carry out their activities, programs, and duties following the applicable provisions. Controlling government operations is conducted through monitoring to ensure that these activities are carried out without deviation or inadequacy, which could hinder achieving a goal. Government external supervisors and internal supervisors conduct controlling processes. External government control is carried out by the Supreme Audit Agency (BPK), while internal government control is carried out by the Internal Government Controlling Apparatus (APIP), which includes the Financial and Development Supervisory Agency (BPKP), Department Inspectorates, Ministry Inspectorates, and Regional Supervisory Agencies or Bawasda [23]

These research findings align with studies conducted by [24,8], which indicate that budget controlling positively influences budget performance. This study also aligns with the research by [23], which states that controlling influences budget performance based on the value-for-money concept.

5.4 Moderation Effect of Controlling on the Influence of Accountability on Budget Performance

The MRA regression results indicate that the coefficient of the interaction between Controlling and Accountability is 0.007. The data suggest that budget performance will decrease by 0.7% without interaction between controlling and Accountability, with a significance level of 0.017, which is more significant than 0.05. Therefore, if Controlling becomes a moderating variable, it cannot strengthen the relationship between Accountability and Budget Performance. Thus, Hypothesis 4 (H4) in this study, which posits that Controlling moderates the effect of Accountability on Budget Performance, is rejected.

Controlling is a process influenced by leaders, employees, and personnel from other business units, designed to gain adequate confidence in achieving objectives. Financial management allocates funds for use as needed and appropriately targeted to achieve a predetermined goal. Financial management personnel utilize controlling to focus their efforts on achieving government goals and improving budget performance [25]

These findings are consistent with the research by [26], which suggests that controlling affects budget performance based on the value-for-money concept. Subsequent research by [7] states that controlling positively and significantly affects financial management. It means that employees there have a broad insight into Accountability and the importance of Accountability in budget management processes, thus positively impacting an organization because the high sense of responsibility held by staff employees will raise the spirit to work harder, which in the future will be able to enhance the quality of budget performance.

5.5 Moderation Effect of Controlling on the Influence of Transparency on Budget Performance

The multiple regression analysis (MRA) results show that the coefficient value of the interaction between controlling and Transparency is 0.015. This result indicates that in the absence of interaction between Controlling and Transparency, Budget Performance will increase by 1.5%, with a significance level of 0.043, which is less than 0.05. Therefore, if controlling is considered a moderating variable, it strengthens the relationship between Transparency and budget performance. Hence, this study's fifth hypothesis (H5), which posits that controlling moderates the effect of Transparency on budget performance, is rejected.

The primary purpose of controlling is to actively compare expected outcomes with actual results to achieve a goal. In this process, the inspectorate must prioritize the principle of Transparency to ensure that regional financial management is accountable for its use. [27]. Government transparency enables the public to understand upcoming and current governance activities, including policies enacted or planned by the government. By exercising public control, society can mitigate the risks of budget misallocation and deter corrupt practices in government activities. These research findings are consistent with [28], which states that controlling positively impacts budget performance based on value for money. Furthermore, [14] indicated controlling positively and significantly impacts regional financial management. Length of service can depict an individual's experience in mastering their job field. This result means that the staff there are trained individuals capable of implementing adequate Transparency without control.

6 Conclusion

According to the analyzed and presented data, we can conclude that Accountability, Transparency, and supervision positively and significantly impact budget performance. Supervise and moderate the impact of Accountability and Transparency on budget performance in the OPD of Magelang City. Recommendations stemming from this research include expanding the scope of future studies that could examine other local governments or municipalities. Future research could also consider adding or substituting moderating variables that may strengthen research hypotheses, such as work motivation, leadership style, organizational commitment, and others. Additionally, conducting more in-depth interviews could strengthen respondent arguments.

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