

The Effect Of Accountability, Internal Control System, And Accounting Information System On The Performance Of The Organization In The Financial And Asset Management Agency

Teguh Setiawan Wibowo¹⁾, Taryana^{2)*}, Yayuk Suprihartini³⁾, Daniel Tulasi⁴⁾, Didik Supriyanto⁵⁾, Amin Harahap⁶⁾

¹⁾ STIE Mahardhika

^{2,3)} Politeknik Penerbangan Indonesia Curug

⁴⁾ FB Universitas Widya Mandala Surabaya

⁵⁾ Universitas Islam Malang

⁶⁾ Universitas Labuhan Batu

*Corresponding Author

Email :

teguh10setiawan@gmail.com, taryana@ppicurug.ac.id, yayuk.suprihartini@ppicurug.ac.id,
tulasidany@yahoo.co.id, didik_s@unisma.ac.id, aminharahap19@gmail.com

Abstract

Every organization in a government agency has a mission to achieve. Achievement of goals and objectives that have been set through a performance accountability system which is a general indicator for measuring mission achievement. This research aims to adhere to accountability, internal control system and accounting information system on organizational performance in government agencies. This study used a quantitative method with primary data obtained from respondents through questionnaires distributed to employees of the Regional Financial and Asset Management Agency located in the City of Sumatera. The data analysis technique used is progra SPSS version 20. The results of this study show that accountability has a significant positive effect on organizational performance, the internal control system has no positive and significant effect on organizational performance, the accounting information system has a positive and significant effect on organizational performance and accountability, the internal control system and the accounting information system together have a significant positive effect on organizational performance.

Keywords : *Accountability, Internal Control System, Accounting Information System, Organizational Performance*

INTRODUCTION

Today's increasingly complex environmental situation requires an organization to be able to satisfy the interests of diverse stakeholders. Every organization has a purpose, vision, and mission. The performance of an organization is the accumulated performance of an individual who works in it. The performance of public organizations in Indonesia in providing services is now felt to be lacking almost every time some media report dissatisfaction with the performance of local governments, both district and city. The discontent was seen in some rallies. Currently, public services have received a lot of attention from the public. Because with the freedom of opinion there are many criticisms of the performance of government agencies. In various situations, government organizations / institutions experience several problems such as low productivity at work and lack of discipline and inadequate work facilities, as well as low in seeing the growing situation in society (Bastaman, 2017, 136).

Public sector performance appraisal is conducted to fulfill three purposes, namely: 1) to help improve government performance, 2) to allocate resources and decision making, 3) to realize public accountability and improve institutional communication (Mardiasmo, 2018, 122). In order to improve the performance of local financial and asset management agencies that still do not meet the expectations of the people of Sumatera, namely the creation of accountability in financial management.

Financial statements are a form of accountability in realizing accountability and transparency of regional financial management in accordance with regulations. The performance of the government is said to be good if every government planning can achieve maximum results from the planning, one of which is accountability in regional financial management done correctly to achieve the goals set. This result is supported by research (Yuliana et al, 2022,) stating that accountability has a significant positive effect on organizational performance in government agencies. The results of the above study compared with research (Jatmiko & Lestiawan, 2016) which proves that accountability does not have a positive effect on organizational performance in government agencies.

The next factor that affects the performance of the organization is the internal control system. The internal control system is an integral process of actions and activities carried out continuously by the leadership and all employees to provide confidence in the achievement of effective and efficient organizational goals, the reliability of financial reporting, asset security and compliance with laws and regulations (Mahmudi, 2019). The above statement is supported by research by Mattoasi et al., (2021) that the internal control system has a significant positive effect on the performance of government agencies. As for the opposite research by Hidayat et al., (2021) which proves that the internal control system does not have a positive effect on the performance of government agencies.

The last factor is the Accounting Information System. The application of Accounting Information Systems in local governments can have a positive or negative impact on the performance of organizations in the local government. According to Ardana and Hendro, (2016), Accounting Information System is a system that collects, records, and processes financial data and non-financial data related to financial transactions to generate information in decision making.

One of the research results from (Harahap, 2021) is a study showing that accounting information systems have a significant positive effect on the performance of government agencies. Contrary to research (Oktania et al, 2022), the results of his research are that accounting information systems do not have a positive effect on the performance of government intelligence organizations. Based on the existing phenomenon and previous research, shows that the results of the study there is a research gap. Therefore, the author intends to conduct a study entitled "The effect of accountability, internal control systems, and Accounting Information Systems on organizational performance at the Regional Asset Financial Management Agency of Sumatera"

RESEARCH METHODS

The approach used in this study is a quantitative approach. "Quantitative research is a research method based on the philosophy of positivism, used to research on certain populations or samples, sampling techniques are generally carried out randomly, data collection using research instruments, data analysis is quantitative/statistical in order to test the hypothesis that has been set (Sugiyono, 2019, 68)".

RESULTS AND DISCUSSION

Tabel 1. Validity Testing Results

Correlations		JUMLAH_ X1	JUMLAH_ X2	JUMLAH_ X3	JUMLAH_ Y
JUMLAH_X1	Pearson Correlation	1	.035	.398**	.515**
	Sig. (2-tailed)		.761	.000	.000
	N	79	79	79	79
JUMLAH_X2	Pearson Correlation	.035	1	.183	-.022
	Sig. (2-tailed)	.761		.106	.847
	N	79	79	79	79
JUMLAH_X3	Pearson Correlation	.398**	.183	1	.564**
	Sig. (2-tailed)	.000	.106		.000
	N	79	79	79	79
JUMLAH_Y	Pearson Correlation	.515**	-.022	.564**	1
	Sig. (2-tailed)	.000	.847	.000	
	N	79	79	79	79

From the table above it is known that with $n = 79$, $df = n - 2 = 79 - 2 = 77$, then at sig 0.05 obtained $R_{table} = 0.221$. This means that all question items are valid where none are below 0.221. $R_{count} > R_{table}$ or r_{count} greater than 0.221.

a. Reliability Test

Reliability is actually a tool for measuring a questionnaire that is an indicator of a variable or construct. A questionnaire is said to be reliable if a person's answers to statements are consistent or stable over time (Ghozali, 2018:47). if the Cronbach Alpha coefficient is > 0.70 then the question is declared reliable or a construct or variable is declared reliable. Conversely, if the Cronbach Alpha coefficient is < 0.70 then the question is declared unreliable. The calculation of the reliability of Cronbach Alpha formulation is done with the help of SPSS program version 20.0. Reliability test results are as follows :

Table 2
Uji Realibilitas

Variabel	Cronbach' Alpha Item	Cronbach' Alpha	Conclusion
X1	0,846	0,60	Reliable
X2	0,860	0,60	Reliable
X3	0,808	0,60	Reliable
Y	0,760	0,60	Reliable

Based on the results of reliability testing, the cronbach alpha value of each variable is greater than R_{table} . this means that reliable variables and questionnaires can already be used in the study.

Classical Assumption Test

Normality Test

Test one sample Kolmogorov smirnov test by measuring if the resulting value is less than 0.05 then the distribution is considered abnormal otherwise if the results obtained more than 0.05 otherwise the distribution is normal, and the results are as follows :

**Table 3.
Normality Test Results
One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		79
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	1.87010774
Most Extreme Differences	Absolute	.129
	Positive	.095
	Negative	-.129
Kolmogorov-Smirnov Z		1.146
Asymp. Sig. (2-tailed)		.145

a. Test distribution is Normal.

b. Calculated from data.

Based on the table above, obtained a significant value in the table of 0.145 greater than sig (0.05). Then the conclusion is drawn after seeing that the overall variable is greater than 0.05. Which means that the distribution of variables X1, X2, and X3 to Y is normally distributed.

Multicollinearity Test

If the tolerance value > 0.10 or equal to VIF < 10, it can be concluded that there is no multicollinearity between independent variables in the regression model in this study. To determine the presence or absence of symptoms of multicollinearity in the resulting multiple linear regression model can be done by calculating the value of variance inflation factor (VIF) of each independent variable in the regression table.

**Tabel 4.
Uji Multikolonieritas
Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	7.110	2.815		2.525	.014		
JUMLAH_X1	.364	.102	.341	3.586	.001	.840	1.190
JUMLAH_X2	-.082	.063	-.116	-1.312	.194	.965	1.037
JUMLAH_X3	.410	.088	.449	4.653	.000	.813	1.230

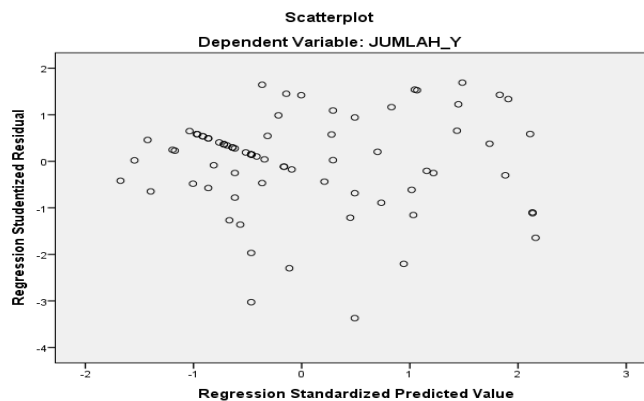
a. Dependent Variable: JUMLAH_Y

From the test results above, it can be seen that there is no tolerance value > 10, each variable has a VIF < 10, it indicates that there is no multicollinearity among independent variables in the study.

Heteroscedasticity Test

Heteroscedasticity test aims to test whether in the regression model there is a variable inequality from the residuals of one observation to another observation. Detection of heteroskedasticity can be done by looking at the presence or absence of certain patterns on the scatterplot chart (Ghozali, 2018:139). Heteroskedasticity test with scatterplot in this research **assisted with SPSS version 20 with the following results :**

**Figure 1
Heteroscedasticity Test Results**



Based on the picture shows that the dots above do not describe a particular pattern either up, down, right or left. This shows that the regression model is free from heteroscedasticity.

Data Analysis

Multiple Linear Regression Analysis

Multiple linear analysis is a linear relationship between two or more independent variables (X1, X2,...Xa) with the dependent variable Y. So multiple linear regression analysis will be done if the number of independent variables is at least 2 (Sugiyono, 2019,277). Multiple linear regression analysis will be performed if the number of variables is at least two. After doing regression with SPSS version 20, the results obtained are as follows :

**Tabel 5.
Multiple Linear Regression**

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	7.110	2.815		2.525	.014
JUMLAH_X1	.364	.102	.341	3.586	.001
JUMLAH_X2	-.082	.063	-.116	-1.312	.194
JUMLAH_X3	.410	.088	.449	4.653	.000

a. Dependent Variable: JUMLAH_Y

From the table, the regression equation obtained is as follows :

$$Y = a+b_1x_1+b_2x_2+b_3x_3+e$$

$$Y = 7,110 + 0,364 + (-0,082) + 0,410$$

- a. The value of the constant (a) is 7.110. This means that if the independent assumed n (0), then the increase in employee performance amounted to 7,110

- b. The value of regression coefficient of accountability variable (X1) of 0.364 means that every increase of 1% then the performance increased by 0.364 or vice versa loyal to a decrease of X1 variable by 1% then the organizational performance decreased by 0.364
- c. Regression coefficient value of Internal control system variable (X2) of -0.082 means that every increase of 1% then the performance increased by -0.082 or vice versa every decrease of X2 variable by 1% then the organizational performance decreased by -0.082
- d. The value of regression coefficient Accounting Information System variables (X3) of 0.410 means that every increase of 1% then the performance increased by 0.410 or vice versa every decrease of X3 variables by 1% then the organizational performance decreased by 0.410.

So it can be concluded that accountability, internal control systems and accounting information systems affect the performance of the organization in the Office of financial management and regional assets.

a. T Test (Partial)

Statistical test T basically shows how far the influence of one explanatory variable / independent individually in explaining the variation of the dependent variable. Steps hypothesis test partially or individually, namely :

1. The Definition Of Real

A significant rate of 5% the real rate of T of the table is determined from the free degree (db) = n-k-1, the real rate (a) means the value of T of the table, the real rate of F of the table is determined by the free degree (db) = n-k-1

2. H_0 is rejected If t count > t table, H_a is accepted If t count < t table. Based on the probability of H_0 being rejected if P value < 5%, H_0 is accepted P value > 5%

3. Conclusion

Draw conclusions H_0 rejected If t count > t table or H_a accepted If t count < t table

Table 6.
Test T

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	7.110	2.815		2.525	.014
1 JUMLAH_X1	.364	.102	.341	3.586	.001
JUMLAH_X2	-.082	.063	-.116	-1.312	.194
JUMLAH_X3	.410	.088	.449	4.653	.000

Based on the results of data management seen in Table 4.6.1, the obtained GIS value for the effect of X1 to Y is equal to 0.001 (sig 0.001 < 0.05) so that H_1 is accepted which means that X1 has a significant effect on Y. sig value for the effect of X2 to Y is equal to 0.194 (sig 0.194 > 0.05) so it can be concluded that H_2 is rejected which means it does not significantly affect X2 to Y. While the sig value for the influence of X3 to Y is equal to 0.000 (sig 0.000 < 0.05) then H_3 is accepted which means that it significantly affects X3 to Y

Test F (Simultaneous)

Statistical test F basically shows whether all independent or independent variables included in the model have an influence together on the dependent variable/bound. Steps hypothesis test partially or individually, namely :

1. The Definition Of Real

The significant rate of 5% of the real rate of the table is determined from the free degree (db) = n-k-1, the real rate (a) means the T value of the table, the real rate of F of the table is determined by the free degree (db) = n-k-1

2. H0 is rejected if F count > F table, Ha is accepted if F count < F table.

3. Conclusion

Draw conclusions H0 is rejected if F count > F table or Ha accepted F count < F table.

The results of this f Test calculation can be seen in the following table :

**Tabel 7.
Test F**

ANOVA^a

Model	Sum Squares	of Df	Mean Square	F	Sig.
Regression	206.932	3	68.977	18.964	.000 ^b
1 Residual	272.790	75	3.637		
Total	479.722	78			

a. Dependent Variable: total _Y

b. Predictors: (Constant), total _X3, total _X2, total _X1

Based on the above output to find F table that is $f(k; n-k) = f(3; 79 - 2) = 2,723$. And it is known that $f \text{ count} = 18,964 > F \text{ table } 2,723$, and $\text{sig } 0,000 < 0,05$, so it can be concluded that H4 is accepted which means that there is an influence of accountability (X1), Internal Control System (X2), Accounting Information System (X3) significantly on organizational performance (Y)

Coefficient Of Determination

Coefficient of determination (R²) in essence measures how far the model's ability to explain the variation of the dependent variable. The value of the coefficient of determination is between zero and one. A value close to one means that the independent variables provide almost all the information needed to predict the variation of the dependent variable (Ghozali, 2016:97). If the analysis used is a simple regression, then the one used is R Square. However, if the analysis used is multiple regression, then the Adjusted R Square is used. Based on data analysis coefficient of determination with SPSS program version 20.0 obtained the following results :

**Table 8.
Coefficient Of Determination**

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.657 ^a	.431	.409	1.907

a. Predictors: (Constant), Total_X3, Total _X2, Total _X1

b. Dependent Variable: Total _Y

Known R Square value of 0.431, this means that the influence of accountability variables (X1), Internal Control System (X2), Accounting Information System (X3) are equally significant to the variable y is equal to 43.1%.

Discussion

Effect Of Accountability On Organizational Performance

The results of hypothesis testing showed a significant positive effect on the performance of government organizations accountability. This means that the better the accountability carried out by the local government of Sumatera, the better the performance of the organization. The results of this study are in line with research (Yuliana et al, 2022) found that accountability affects organizational performance in government agencies.

The application of accountability that can provide confidence in financial management is the provision of reports and disclosures of activities and performance to fulfill the responsibilities that become mandate so as to ensure the realization of public values. This can be proven from the results of the T test is known that the accountability of obtaining a sig value of $0.001 < 0.05$ H1 is accepted. This shows that partially there is the influence of accountability to the performance of the organization in the financial and Asset Management Agency of Sumatera

Effect Of Internal Control System On Organizational Performance

Hypothesis testing results show the internal control system does not have a positive effect on the performance oganisasi. Failure to achieve the objectives set may occur due to weakness at one or more stages in the internal control process.

The results of this study are the same as research by Hidayat (2021) which shows that the internal control system does not have a significant positive effect on the performance of government agencies.

This result can be proven from the results of the T test is known that the internal control system obtained a significant value of 0.194 (sig 0.194 > 0.05)so that it can be concluded that H2 is rejected, indicating that partially there is no effect of internal control system on organizational performance at the financial and Asset Management Agency Sumatera.

Effect Of Accounting Information Systems On Organizational Performance

Hypothesis testing results showed a significant positive effect on the performance of Accounting Information Systems oganisasi. Based on the usefulness of the accounting information system is a system used to collect, process, and report information related to the financial aspects of a business event, Other than that commonly used in the activities of companies or government agencies, especially in data collection, in checking attendance and in processing salary results issued by a company or an organization to employees. This result can be proven from the results of the t test is known that the Accounting Information System obtained a significant value of 0.000 (sig 0.000 < 0.05) then H3 is accepted. This shows that there is a partial effect of Accounting Information System on organizational performance in the financial and Asset Management Agency Sumatera.

Effect of accountability, Internal control systems and Accounting Information Systems on organizational performance

Based on the above explanation that shows the probability of GIS < 0.05 with the coefficient of determination of 0.431, it can be concluded that accountability, internal control system and Accounting Information System together have a significant positive effect on the

performance of the organization in the financial and Asset Management Agency Sumatera. Where are aware of the importance of the influence of variables properly and transparently.

CONCLUSION

Based on the results of research and discussion conducted on the effect of accountability, internal control systems, and accounting information systems on the performance of rganisasi on the financial and Asset Management Agency of the city of Sumatera, the authors conclude that :

1. Accountability has a significant positive effect on organizational performance at the Sumatera regional financial and Asset Management Agency.
2. The internal control system has no positive effect on the performance of the organization in the regional financial and Asset Management Agency of Sumatera.

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