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PUBLIC GOVERNANCE AND FINANCIAL PERFORMANCE OF THE REGIONAL GOVERNMENT OF BOJONEGORO DISTRICT

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Abstract: The purpose of this study is to examine the effect of public governance implementation on the financial performance of local governments in Indonesia. The implementation of general government is measured by accountability, transparency, supervision and financial management on financial performance in the Regional Work Unit in Bojonegoro Regency. This type of research is quantitative research. The sampling technique in this study uses the purposive sampling method. The data used are primary data obtained by distributing questionnaires to respondents. The number of respondents in this study was 77 respondents obtained from 22 Regional Work Unit offices in Bojonegoro Regency. The independent variables used in this study are Accountability, Transparency, Supervision, Financial Management and the dependent variable is Financial Performance. Instrument testing uses Validity Test and Reliability Test. The analysis method uses multiple linear regression analysis. The independent variables used in this study are Accountability, Transparency, Supervision, Financial Management and the dependent variable is Financial Performance. Instrument testing uses Validity Test and Reliability Test. The analysis method uses multiple linear regression analysis. The results of this study show that accountability and financial management have a significant positive effect on financial performance, while transparency and supervision do not affect financial performance.

Keywords: Financial Performance, Accountability, Transparency, Supervision, Financial Management

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1. Introduction

The existence of decentralization and regional autonomy announced by the government aims to increase the independence and competitiveness of each region in increasing accountability in the government system of the unitary state of the Republic of Indonesia. Public accountability is the provision of information and disclosure of government activities and financial performance to interested parties (Winarni, 2020). Accountability is a professional standard that must be achieved and implemented by government officials in providing services to the community (Rosita and Asrini 2022; Hasthoro and Sunardi, 2016; Maani, 2009). In practice, public accountability can be used as a tool or means to assess the performance of government officials so that they can recognize their strengths and weaknesses (Indradi, 2017:25, Hasthoro and Sunardi, 2016). The principle of public accountability is to report and present implementation activities that can be fairly accounted for to parties who are entitled or have authority over the results. According to the Government Accounting Standards (SAP) in Government Regulation Number 71 of 2010, it is stated that transparency provides open and honest financial information to the public based on the consideration that the public has the right to know openly about the government's accountability in managing resources in accordance with laws and regulations (Erawati and Antonius, 2022; Jatmiko, 2020).
According to Law Number 17 of 2003, the President and Governors/Regents/Mayors are required to submit a report on the accountability of the implementation of the APBN (State Budget) or APBD (Regional Budget) in the form of a Financial Report. Based on Government Regulation Number 71 of 2010, the financial report is in the form of a Budget Implementation

Report (Budgetary Reports) which includes the Budget Realization Report (LRA), Report on Changes in the Excess Budget Balance (LPSAL), Balance Sheet, Operational Report (LO), Report on Changes in Equity (LPE), Cash Flow Report (LAK), and Notes to the Financial Report (CaLK). In this case, the Regional Work Unit (SKPD) plays the main role in managing regional finances. The Regional Work Unit (SKPD) is a part of the government that carries out government functions and public services directly or indirectly. At the regional level, the Regional Work Unit responsible for implementing accounting is the Regional Financial Management Work Unit (SKPKD). This work unit can be in the form of a Regional Financial Management Agency (BPKD) which is generally in the form of the Regional Revenue and Financial and Asset Management Service (DPPKAD).

The achievement of good financial management cannot be separated from the existence of public supervision, supervision is carried out directly by superiors as budget users and supervision carried out indirectly on regional finances carried out by the Council which includes supervision of the preparation, ratification, implementation, and accountability of the budget. Supervision of regional financial management by the legislative institution (DPRD) towards the executive institution (regional government) is very important, because supervision is a form of effort to ensure harmony between the implementation of government duties in the regions (center) and ensure the smooth running of government in an efficient and transparent manner (Taufik and Safitri, 2021; Suual et al., 2021). Supervision is very necessary because it is necessary to find out whether the planning that has been prepared can run effectively, efficiently and economically. Currently, many regions prepare financial reports in a top-down format, resulting in the resulting report being non-credible because there is no proven consolidation because SKPDs do not submit financial reports, are late in submitting financial reports or have not prepared financial reports in accordance with Government Accounting Standards as stated in Government Regulation Number 71 of 2010. Problems in preparing financial reports for Regional Work Units (SKPD) that often occur are due to a lack of knowledge in understanding the Government Accounting Standards system that is accrual-based and comprehensive. In fact, this accrual-based Government Accounting Standard must be known and understood by the Financial Administration Officer of the Regional Work Unit (PPK-SKPD). However, this can be overcome with technology training, in addition to presenting consultants who understand or have the ability in terms of regional financial administration and reporting so that direct knowledge transfer can occur to SKPD. The above phenomenon and several studies above such as the research of Taufik and Safitri (2021; Suual et al. (2021) are interesting to be re-examined and are still worthy of being studied. So the formulation of the problem in this study is: Do accountability, transparency, supervision and financial management have a significant influence on financial performance?. The purpose of this study is to test the influence of accountability, transparency, supervision and financial management on financial performance.

2. Literature Review

Accountability

Accountability is a responsibility, presenting, reporting and disclosing all activities and activities to the party given the mandate to become its obligation and responsibility. According to Government Regulation Number 71 of 2010, accountability is the responsibility for the management of resources and the implementation of policies entrusted to the reporting entity in achieving the goals that have been set periodically. Mardiasmo (2006:3) states that accountability is a form of obligation to be responsible for the success or failure of the implementation of the organization's mission in achieving the goals and objectives that have been previously set, through a media of accountability that is carried out periodically.

Transparency

Public transparency is an openness of information to the public and information that can be accessed directly by users. According to Adisasmita (2011:39) transparency implements the openness of the government in providing information and policies related to public resource management activities to parties who have an interest in the information. Jatmiko (2020) stated that the purpose of transparency is to build mutual trust between the government and the public where the government must provide accurate information, especially regarding problems and mechanisms for accessing relevant information.

Supervision

Supervision is the process of observing the implementation of organizational activities that are useful for ensuring that the work carried out is running in accordance with previously set goals. Supervision means the process of measuring performance and taking action to ensure that appropriate results are obtained and that everything runs smoothly in accordance with established standards (Mukarom and Laksana, 2016:190). Supervision is carried out to ensure that the financial management and reporting process is running in accordance with the organization's vision, mission, strategy, objectives and operational targets. If there is a failure of financial management in achieving planned goals, this can occur due to deviations or weaknesses in one of the Supervision processes (Hasthoro and Sunardi, 2016).

Financial Management

Financial management is the process of planning, organizing, directing and controlling financial activities such as procurement and utilization of business funds. According to Law No. 33 of 2004 concerning Financial Balance Between the Central Government and Regional Governments, it explains that the main objectives of regional financial preparation are to empower and improve the regional economy, create a fair, proportional, rational, transparent, participatory, responsible and certain regional financing system, realize a financial balance system between the central government and regional governments that reflects a clear division of tasks, authorities, and responsibilities between the central government and regional governments, support regional autonomy, transparent regional government administration, pay attention to community participation and accountability in its ability to finance its autonomy responsibilities, and provide certainty of regional financial sources originating from the relevant region, create a reference in the allocation of state revenues from the region and make the main guidelines for regional finance (Defitri, 2018).

Financial Performance

Financial performance is the level of achievement of a work result in the regional financial sector which includes regional revenue and expenditure using financial indicators determined through a policy or statutory provisions during one budget period. According to Government Regulation No. 105 of 2000, article 1 states that the definition of state finance is all regional rights and obligations within the framework of government administration that can be valued in money, including all forms of wealth related to the rights and obligations of the region within the framework of the APBD (Rosita and Asrini. 2022, Febria, et.al, 2021).

Conceptual Framework

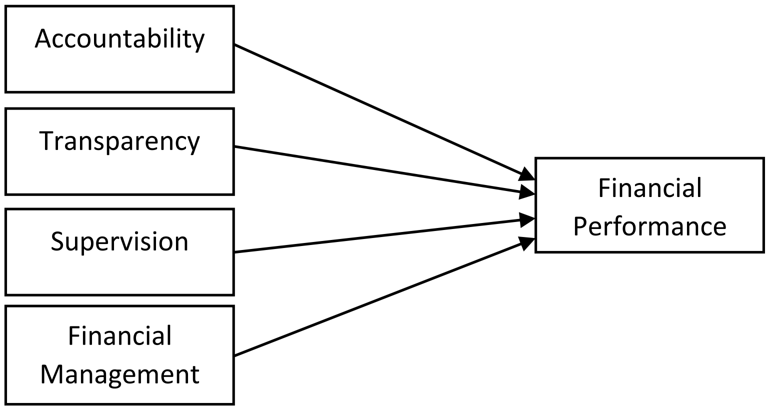

Figure 1: Conceptual Framework

Hypothesis Development

The Effect of Accountability on Financial Performance

Accountability is responsible as a party that provides, presents, reports and discloses all activities and activities responsibly to the trustee. According to Government Regulation Number 71 of 2010, it explains that accountability is an accountability for resource management activities and implementation of policies entrusted to the reporting entity to achieve predetermined goals. In essence, accountability is a professional standard used by government officials in providing services to the community. To create good governance, local governments are expected to be able to account for regional budgets to the community effectively and efficiently. Based on research conducted by Novitasari and Amanah (2020), it shows that accountability has a positive effect on budget performance. Kustihartiningsih and Riharjo (2021), Widayanti, et.al, (2019) also stated that accountability has a positive effect on public service performance. Based on theoretical arguments and the results of previous studies, it can be concluded that accountability has a positive effect on financial performance. Because basically in implementing financial performance, accountability and openness are needed to be examined in order to build effectiveness and efficiency.

H_1: Accountability has a positive effect on financial performance.

The Effect of Transparency on Financial Performance

Transparency is a principle that can guarantee freedom for everyone to obtain information about the implementation of government, namely information about policies, the process of making and implementing them, and the results that have been achieved. The principle of transparency has 2 (two) concepts, namely public communication by the government and the right of the community to access information. The success in preparing government financial reports is a transparent implementation, the more open a government financial report is in the community, the more successful the government can be said to be in making a policy. Based on research conducted by Novitasari and Amanah (2020), it shows that transparency has a positive effect on budget performance. Kustihartiningsih and Riharjo (2021) also stated that transparency has a positive effect on public service performance. Based on theoretical arguments and the results of previous studies, it can be concluded that transparency has a positive effect on financial performance

H_2: Transparency has a positive effect on financial performance.

The Effect of Supervision on Financial Performance

Supervision is a government orientation that contains elements of strict law enforcement without discrimination and obedience to the law by the community based on awareness (National Committee for Governance Policy 2010). Supervision contains elements of strict law enforcement without discrimination and obedience to the law by the community based on awareness. According to Mardiasmo (2006) Supervision shows the government's orientation in implementing programs and policies. They argue that one of the Supervisions is by eradicating corruption in government. This strengthens the findings of Tanzi and Davoodi (1997) that corruption can reduce government revenue (financial performance). Good supervision will increase the compliance of employees and officials in government with laws and regulations. This compliance can motivate the government to make efforts to improve better performance. In this study, Supervision is proxied by the corruption perception index compiled by Transparency International Indonesia in 2010. The index ranges from 1 to 10, where 1 is corrupt and 10 is clean. By observing the arguments and results of previous research, the third hypothesis is formulated as follows.

H_3: Supervision has a positive effect on financial performance.

The Effect of Financial Management on Financial Performance

Financial management according to Syarifudin (2005:89) is an activity carried out by a leader in motivating officials in charge of finance to use management functions, including planning or budgeting, recording, spending and accountability. In Government Regulation Number 58 concerning Regional Financial Management, it states that regional finances must be managed in an orderly manner, in accordance with laws and regulations, efficiently, economically, effectively, transparently and responsibly by considering the principles of justice, compliance and benefits to the community. The principle of financial management is effective and efficient where regional budget expenditures are based on the proportion of regional program and activity needs in order to produce output or income without reducing maximum service to the community. Based on research conducted by Rahmat (2015), it states that financial management has a significant positive effect on financial performance. Based on theoretical arguments and the results of previous studies, it can be concluded that financial management has a positive effect on financial performance.

H_4: Financial Management has a positive effect on financial performance.

3. Method

Type of Research

This type of research uses quantitative research by analyzing, calculating, and comparing data and looking for causal associative relationships. Sugiyono (2018: 36) states that associative research is research that asks about the relationship between two or more variables. A causal relationship is a relationship that is cause and effect.

Sampling Technique

The sampling technique in this study used purposive sampling. The sample size determines whether or not the sample can be taken. The sample criteria to be used are government officials including the head of the department, the head of the department's finances and financial staff working in the Regional Work Unit (SKPD) in Bojonegoro District, Bojonegoro Regency.

Data Type

The data collection technique taken from this study is using a survey method which is carried out by distributing questionnaires to respondents who are included in the research category. The survey method used in this study produces primary data that can be used by researchers as a reference in managing data for hypothesis testing.

Variables and Operational Definitions of Variables

This study uses 4 (four) independent variables (accountability, transparency, supervision and financial management) questionnaire indicators referring to the research of Anggrayeni and Jannah (2021) and 1 (one) dependent variable (SKPD financial performance) which is measured based on a Likert scale (Amin, et.al, 2022).

Dependent Variable

Financial performance is a dependent variable/bound variable (Y). The general meaning of performance is the result of work implementation or work achievement. According to Mangkunegara (2012) performance is the result of work in terms of quality and quantity that has been achieved by a person in carrying out his duties and functions in accordance with the responsibilities entrusted to him.

Independent Variables

1. Accountability (X_1)

The independent variable/free variable in this study is Accountability (X_1), Accountability is an obligation of individuals or authorities who are trusted to manage public resources and those concerned with them to be able to answer matters concerning their responsibilities.

2. Transparency (X_2)

The second independent/dependent variable in this study is Transparency (X_2). Transparency is a behavior that provides openness to all interested parties, such as the community, shareholders, entrepreneurs, government and all interested parties (Widyaningsih: 2010).

3. Supervision (X_3)

The third independent/dependent variable in this study is Supervision (X_3). Supervision is the monitoring of behavior, activities or information during the preparation, ratification, implementation and accountability of regional financial reports. Financial management that leads to Supervision can improve economy, efficiency and effectiveness.

4. Financial Management (X4)

The last independent/dependent variable in this study is financial management. Financial management is an activity carried out by regional financial management officials in accordance with their position and authority which includes planning and budgeting, implementation and administration, supervision and accountability.

Data Analysis Technique

Data analysis using multiple linear regression analysis is an analysis method used to measure and determine the relationship between dependent variables and independent variables. This analysis is carried out when a study has at least 2 (two) independent variables. The equation model used in multiple linear regression developed in this study is:

$Y = \alpha + \beta_1 A + \beta_2 T + \beta_3 BH + \beta_4 PK + e$

Description:

Y = Financial Performance

A = Accountability

T = Transparency

BH = Supervision
PK = Financial Management
β_1, β_2, β_3, β_4 = Regression Coefficient of Variable
e = Error

4. Result and Discussion

Descriptive Statistical Analysis

The results of descriptive statistics are presented in table 1 as follows:

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Accountability	77	16	25	21.87	2.696
Transparency	77	15	25	21.92	2.506
Supervision	77	16	25	21.42	2.196
Financial Management	77	17	25	22.22	2.256
Financial Performance	77	16	25	20.98	2.266
Valid N (listwise)	77				

Source: primary data, processes 2024

Validity Test

The results of the validity test are explained in table 2 as follows:

Table 2. Validity Test

Variable	Item	R count	R table	Description
Accountability	X1.1	0,844	0,254	Valid
	X1.2	0,840	0,254	Valid
	X1.3	0,798	0,254	Valid
	X1.4	0,747	0,254	Valid
	X1.5	0,822	0,254	Valid
Transparency	X2.1	0,771	0,254	Valid
	X2.2	0,854	0,254	Valid
	X2.3	0,837	0,254	Valid
	X2.4	0,738	0,254	Valid
	X2.5	0,658	0,254	Valid
Supervision	X3.1	0,492	0,254	Valid
	X3.2	0,554	0,254	Valid
	X3.3	0,755	0,254	Valid
	X3.4	0,727	0,254	Valid
	X3.5	0,596	0,254	Valid
Financial Management	X4.1	0,778	0,254	Valid
	X4.2	0,846	0,254	Valid
	X4.3	0,770	0,254	Valid
	X4.4	0,833	0,254	Valid
	X4.5	0,663	0,254	Valid
Financial Performance	Y1	0,734	0,254	Valid

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Variable	Item	R count	R table	Description
	Y2	0,694	0,254	Valid
	Y3	0,710	0,254	Valid
	Y4	0,736	0,254	Valid
	Y5	0,638	0,254	Valid

Source: primary data, processes 2024

Based on the table above, it is known that the calculated R value > R table value for each indicator so it can be said that the research data is valid.

Reliability Test

The results of the reliability test are presented in table 3 as follows:

Table 3. Reliability Test

Variable	Cronbach Alpha	Description
Accountability	0,851	Reliable
Tranparency	0,828	Reliable
Supervision	0,675	Reliable
Financial Management	0,829	Reliable
Financial Performance	0,711	Reliable

Source: primary data, processes 2024

Based on the table above, it is known that the Cronbach alpha value is > 0.600 so it can be said that the data is reliable.

Classical Assumption Test

Normality Test

The results of the normality test are shown as follows:

Table 4. Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		77
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.53878034
Most Extreme Differences	Absolute	.101
	Positive	.101
	Negative	-.066
Test Statistic		.101
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Source: primary data, processes 2024

The normality test can also be seen using the scatterplot graph as follows:

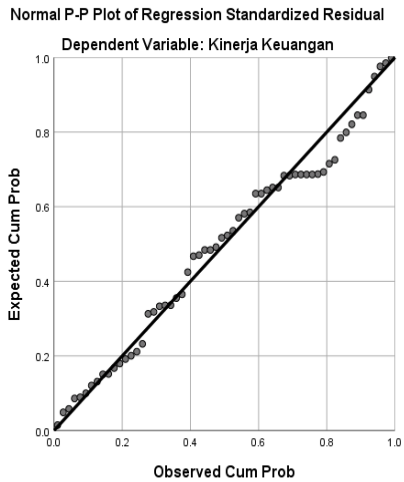

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Figure 2: Normality Test
Source: primary data, processes 2024

Based on the results of the normality test through the scatterplot graph, it is known that the points are spread around the diagonal line. In addition, when viewed from the asymp. Sig. (2-tailed) value of 0.200 is greater than 0.05 so it can be said that the data meets the normality assumption.

Heteroscedastisity Test
The results of the heteroscedasticity test are presented in the following figure:

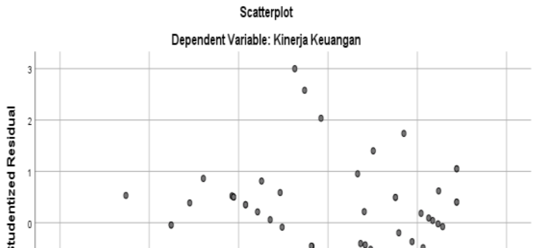

Figure 3: Heteroscedastisity Test
Source: primary data, processes 2024

Based on the results of the heteroscedasticity test, it can be seen that the points are spread out and do not form a particular pattern, so it is concluded that the data meets the heteroscedasticity assumption.

Multicollinearity Test
The results of the multicollinearity test are presented in the following figure:

Table 5. Multicollinearity Test

Model		Collinearity Statistics	
		Tolerance	**VIF**
1	Accountability	.445	2.246
	Transparency	.443	2.257
	Supervision	.543	1.840
	Financial Management	.476	2.102

a. Dependent Variable: Financial Performance
Source: primary data, processes 2024

Based on the multicollinearity test, it is known that the tolerance value is > 0.01 and the VIF value is > 1, so it is said to meet the multicollinearity assumptions.

Multiple Linear Regression Analysis
Model Feasibility Test (F Test)

Table 6. F Test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	163.280	4	40.820	16.071	.000[b]
	Residual	139.703	71	2.540		
	Total	302.983	76			

a. Dependent Variable: Financial Performance
b. Predictors: (Constant), Financial Management,Supervision,Accountability,Transparency
Source: primary data, processes 2024

Based on the results of the F test above, the sig. value is 0.000 <0.05 so it is concluded that the regression model is suitable for testing the effect of independent variables on dependent variables.

Determination Coefficient Test (R^2)
The results of the determination coefficient test are presented in the following table:

Table 7. Determination Coefficient Test (R^2)
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.734[a]	.539	.505	1.594

a. Predictors: (Constant),Financial Management,Supervision,Accountability,Transparency
Source: primary data, processes 2024

Based on the table above, the adjusted R square value is 0.505 (50.5%), this shows that the influence of financial performance is influenced by accountability, transparency, supervision and financial management by 50.5% while the remaining 49.5% is influenced by other variables.

Hypothesis Test (t test)
The results of the hypothesis test are presented in table 8 as follows:

Table 8. Hypothesis Test

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	3.728	2.311		1.613	.112
	Accountability	.309	.115	.368	2.682	.010
	Transparency	.037	.124	.041	.299	.766
	Supervision	.112	.128	.108	.872	.387
	Financial Management	.328	.133	.326	2.458	.017

a. Dependent Variable: Financial Performance
Source: primary data, processes 2024

Based on the table above, it is known that the standardized beta value of the accountability variable is 0.309 and the sig. value is 0.010, this indicates that accountability has a positive effect on financial performance. The standardized beta value of the transparency variable is 0.037 and the sig. value is 0.766, this indicates that transparency has no effect on financial performance. The standardized beta value of the supervision variable is 0.112 and the sig. value is 0.387, this indicates that supervision has no effect on financial performance. The standardized beta value of the financial management variable is 0.328 and the sig. value is 0.017, this indicates that financial management has a positive effect on financial performance.

Discussion
The Effect of Accountability on Financial Performance
The results of multiple linear regression analysis show that the significance value of 0.010 is smaller than the sig. value of 0.05. The standardized beta value of 0.309 can be interpreted that for every 1 increase in accountability, financial performance increases by 0.309. These results support hypothesis 1 which states that accountability affects financial performance. The results of this study support the research of Novitasari and Amanah (2020) which shows that accountability has a positive effect on budget performance. Kustihartiningsih and Riharjo (2021), Widayanti, et.al, (2019), Lolu et al (2024), Pera et al (2024) also stated that accountability has a positive effect on public service performance. The more accountable financial reporting is, the more the financial performance of the local government will increase.

The Effect of Transparency on Financial Performance
The results of multiple linear regression analysis show that the significance value of 0.766 is greater than the sig. value of 0.05. The standardized beta value of 0.037 can be interpreted that for every 1 increase in transparency, financial performance increases by 0.037. These results do not support hypothesis 2 which states that transparency affects financial performance. The results of the study state that transparency has no effect on financial performance. The results of this study support the research of Pera et al. (2024) and Lolu et al (2024) which stated that transparency has no effect on government financial performance. However, the results of this study are not in line with the research of Novitasari and Amanah (2020) which shows that transparency has a positive effect on budget performance. Kustihartiningsih and Riharjo (2021) also stated that transparency has a positive effect on public service performance.

The Effect of Supervision on Financial Performance
The results of multiple linear regression analysis show that the significance value of 0.387 is greater than the sig. value of 0.05. The standardized beta value of 0.112 can be interpreted that for every 1 increase in accountability, financial performance increases by 0.112. This result does not support hypothesis 3 which states that accountability affects financial performance. The results of the study stated that supervision has no effect on financial performance. The results of this study do not support the research of Lolu et al (2024) and Pera et al (2024) which stated that supervision affects financial performance.

The Effect of Financial Management on Financial Performance
The results of multiple linear regression analysis show that the significance value of 0.017 is smaller than the sig. value of 0.05. The standardized beta value of 0.328 can be interpreted that for every 1 increase in accountability, financial performance increases by 0.328. This result supports hypothesis 4 which states that accountability affects financial performance. The results of this study support the research of Rahmat (2015) and Dewi and Harimurti (2017) which stated that financial management has a significant positive effect on financial performance.

5. Conclusions

Based on the results of multiple linear regression analysis, the following conclusions are drawn: (1) Accountability affects the financial performance of the Bojonegoro Regency local government. The higher the accountability, the higher the financial performance; (2) Transparency does not affect the financial performance of the Bojonegoro Regency local government. The transparency that should be realized by the government is unable to affect financial performance; (3) Supervision does not affect the financial performance of the Bojonegoro Regency local government. Supervision carried out by the local government cannot affect financial performance; (4) Financial management affects the financial performance of the Bojonegoro Regency local government. The better the financial management of the local government, the better the financial performance.
The suggestions that can be given are as follows: 1) Further research can be conducted on other research objects/places, namely in Regencies/Cities in the territory of the Unitary State of the Republic of Indonesia; 2) Further research can add a longer observation period (not just 1 observation period).

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