

THE EFFECT OF CLARITY GOAL BUDGETING, BUDGETING PARTICIPATION, REPORTING SYSTEM AND ACCOUNTING CONTROL TO THE ACCOUNTABILITY PERFORMANCE OF THE PUBLIC HIGH SCHOOLS THROUGHOUT THE LOMBOK ISLAND

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Abstract

This study aims to test and to find empirical evidence about the effect of clarity goal budgeting, budgeting participation, reporting and accounting control system to the accountability performance of the public high schools throughout the Lombok island. The method used is associative research. The total population are 262 public high schools. To determine the number of population samples used the formula Slovin with standard error of 10% in order to obtain a sample size of 72. The sampling technique used is proportionate simple random sampling and cluster sampling with a sample of 72 respondents from 72 secondary high schools of the countries. Respondents were recruited in this study are development school teams and school stakeholders. The analytical tool used in the study were multiple linear regression, the unit of analysis in this study are state secondary school (junior high school, senior high school, and vocational school) throughout the Lombok island. The results of this study showed that the goal clarity budgeting, budgeting participation, reporting and accounting control and simultaneous partial effect on performance accountability of state secondary schools throughout the Lombok island. This study may provide information to stakeholders (government and public) to evaluate and to do the monitoring function process of accountability and transparency of state budgets secondary schools throughout the Lombok island.

Keywords: Clarity Goal Budgeting, Budgeting Participation, Reporting, Accounting Control System, Performance Accountability.

A. INTRODUCTION

The National Education System Number 20 Year 2003 point 47 paragraph 2 states that the source of education budget comes from internal and external budget. The internal budgets are sourced from the community in the form of education funding from learners parents submitted to schools, while external budgets are sourced from the central government and local governments. In addition, point 49 of the National Education System states that the government (central and local) must allocate at least 20% of its budget for educational purposes beyond the salary of educators and official education costs. Funds for the provision of education is not enough only from the state budget. The school should also raise funds from the student's parents. All of these budgets are managed in the School Revenue and Expenditure Budget.

The size of the government and community's attention demands schools to implement performance accountability. The accounting system is used as a tool to ensure accountability and transparency in the organization of educational activities. Accounting is the process of recording, classifying, summarizing and reporting the financial transactions of entities as a unit of its units and the interpretation of the results of activities (budgeting systems and mechanisms) done by (Bastian, 2006 : 6).

Based on the Audit Results Report of Supreme Audit Institution (BPK) 2015, there are findings related to the results of performance audits in education. One of them recorded in the Audit Results Report of BPK 2015 is the issue of managing BOS funds and the management of Poor Student Assistance Youth and Sports Education Office of West Nusa Tenggara Province and Mataram City. The problem of Poor Student Assistance management for the Education and Culture department in West Lombok Regency is. The distribution and the using of education funding has not been in accordance with technical guidance, that is appropriate in with the quantity, using, and timing. So, the purpose of assistance to ease the burden on society for education finance has not been achieved (Ikhtisar Hasil Pemeriksaan semester I, 2015: 56).

The findings of Indonesian supreme Audit Institution (BPK) shows the school performance accountability. Because, not only the administrative accountability report from schools well done, but also the management system report at the top level. As seen the management system in the government for the province up to the National sees to recapitulation result from the school's management more.

The problem above based on the factors in it. According to Kenis (1979), the clarity of budget objectives is the extent to which the budget objectives are clearly defined and specific with the aim that the budget can be understood by the person responsible for achieving the budget. In addition, human behavior as an individual or group will affect the preparation of the budget and vice versa, the budget will affect the behavior of individuals and groups (Maisyarah, 2008). The budgeting process can motivate leaders to develop direction for the organization, forecast difficulties, develop future policy, because the budget has a functional and dysfunctional impact on the attitudes and behaviors of organizational members. Ways to prevent dysfunctional budgetary impacts, subordinates should be given the opportunity to participate in the budgeting process (Milani, 1975). Some researchers have conducted research related to performance accountability such as Abdullah (2004), Kusumaningrum (2010), Herawati (2011), Anjarwati (2012), and Emilia et al (2013) who stated that the factors influencing performance accountability are clarity of target Budgets, reporting systems, and accounting controls. But the results of their research is still there is a difference that needs to be re-examination of these variables in this study.

Based on the background, the purpose of this study is to provide empirical evidence on the partial and simultaneous impact of budgetary objectives, budget participation, reporting systems, and accounting controls on accountability of the performance of public secondary schools across Lombok Island. This study is expected to provide theoretical benefits that the clarity of budget targets, budgetary participation, reporting systems, and accounting controls have an effect on the accountability of the performance of public secondary schools, where performance accountability is one form of responsibility of the principal as the holder of the trust to the community and the government as the principal, thus supporting the agency theory and signaling theory. In addition, the practical benefits and policies of this research are expected to provide information and consideration in determining budgetary school policies to be made, taking into account the clarity of budget targets, budget participation, reporting systems and accounting controls so as to improve accountability of school managed performance.

B. THEORETICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

1. Grand theory research

The emergence of the problem of information asymmetry between the school and stakeholders (government and society) as a result of the high attention of government and society in the field of education that requires the school to perform performance accountability. Because of these problems, the grand theory in this research is agency theory and signal theory.

The agency relationship as a contract between one or more persons acting as the principal (owner) that appoints another person as an agent (manager) to perform services for the principal's interests includes delegating power in decision making (Jansen and Meckling, 1976). From the statement can be interpreted that agency relationship in this research is school and stakeholders (government and society), where principal as agent while stakeholders as principal. School institutions have a goal to improve education services to the community by optimizing the APBS (Budget Revenue and Expenditure School) as well as possible and perform a transparent financial reporting system. Spence (1973) states that by providing a signal, the sender (owner of the information) seeks to provide relevant information utilized by the recipient. A good school financial reporting system will signal the government and the community that performance accountability by the school is on the way. Thus, the problem of information asymmetry between the school as an agent with the government and the community (stakeholders) as principal can be reduced. In line with the statement Trisnawati and Ahmad (2005) which states that the signaling theory can reduce the information asymmetry between the agent with the principal.

2. Performance accountability

The accountability school performance is critical because of the high demands of stakeholders on the accountability of school performance. Public accountability is the obligation of the holder of the trust to give accountability, presenting, reporting and disclosing all activities and activities to which the trustee has the right and authority to hold the account (Herawati, 2011). While the accountability of school performance is the ability of the school accountable to the public everything about the performance that has been implemented (Fatah, 2004: 92).

3. Clarity of the budget

Locke, *et. al.*, (1981) Stated that the target is what the employee wants to achieve, where with clear goals it will make it easier to set budget targets. The clarity of the budget objective is the extent to which the budget target is clearly defined and specific with the aim that the budget can be understood by the person responsible for achieving the budget objectives (Kenis, 1979).

4. Budgeting Participation

Milani (1975), budgetary participation is the involvement and influence of subordinates in the budget decision-making process, in which the aspirations of subordinates will be more attention to make it possible for subordinates to negotiate on top of the achievable budget targets. While Hansen and Mowen (2006: 372) defined that the participation of budget preparation as a formal statement made by management about the plans to be done in the future at a certain period. According to Aprilia and Hidayani (2012), the budgeting process high participation is expected to provide an opportunity for subordinates to participate and advise on budget preparation so that the budget will be made more effective and efficient. So, the budgeting control are not Unifrom.

5. Reporting system

The reporting system is a report that describes the accountability system of subordinates (head of the budget unit) to the boss (head of the budget). A good reporting system is required to monitor and control managerial performance in implementing the established budget (Abdullah, 2004)

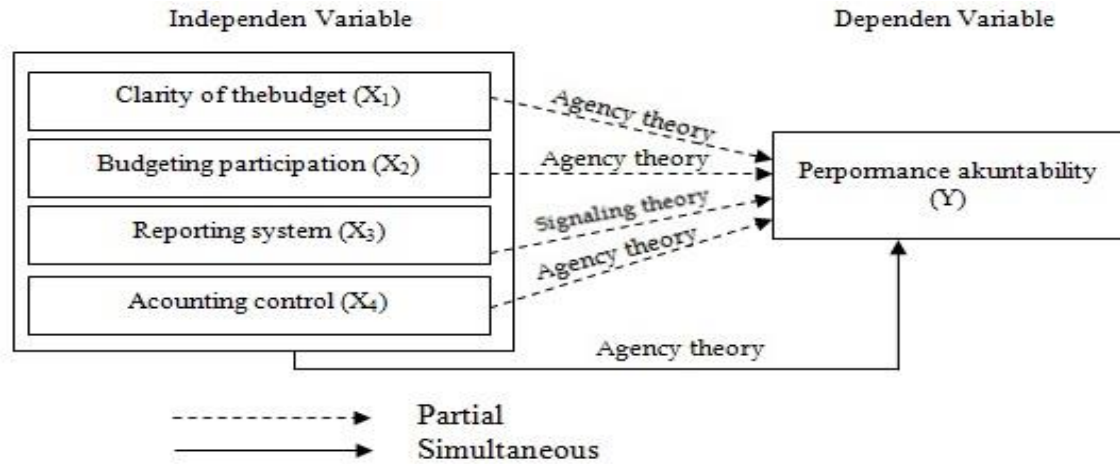
6. Accounting control

Accounting control in schools is very important, especially in the management of school asset inventory. According to George and Hopwood translated by Julianto (2006: 165), Accounting Control is the organization's planning as well as procedures and records related to securing the organization's assets and financial statement reliability. Meanwhile, Krismiaji (2010: 18), Accounting Control (Accounting Controls) is a control that aims to help maintain assets and ensure the accuracy and reliability of financial records. This suggests that the control of accounting tendencies to create budgetary slack (Yilmaz and Ozer, 2011).

7. Conceptual Framework and Hypothesis Development

a. Conceptual Framework

The main purpose of this research is to know the influence of clarity of budget target, budgetary participation, report system, and accountancy control to accountability of the performance of State Secondary School in Lombok Island partially and simultaneously. The high level of government and community attention to schools requires schools to implement high accountability. Implementation of high school performance accountability has not been in accordance with the demands desired by the government and the community. This is apparent with the findings of BPK on the school performance accountability. In addition, the phenomenon of several public secondary schools in Mataram and East Lombok west Nusa Tenggara are incomplete in carrying out financial responsibilities such as in making RAPBS, they do not involve school committees it and they do not make a list of purchases of school inventory items. The following is described the conceptual framework as follows:



Picture 1.1 Conceptual Framework

The agency theory is used to explain the conflict between agents and principals. The lack of accountability for school performance is preventing the country as a result of information asymmetry between schools as agents with the government and the community (stakeholders) as principal. Unclear school budgets, low participation in budget preparation and lack of accounting controls in schools are the triggers of poor school performance accountability.

Signal theory is used to explain the effect of reporting systems on performance accountability. As expressed by Trisnawati and Ahmad (2005), signaling theory can reduce the asymmetry of information between agents with principals. The signaling theory explains that schools as parties mandated by the government and the public are willing to show good signals. A good financial reporting system, can be a means to provide a good signal to the government and society.

b. Hypothesis Development

- H₁ : The clarity of budget targets affects performance accountability
- H₂ : Budgetary participation affects performance accountability
- H₃ : The reporting system affects school performance accountability
- H₄ : Accounting control affects performance accountability
- H₅ : Clarity of budget targets, budget participation, reporting system and counting control affects the accountability of school performance

C. RESEARCH METHODS

The type of research used in this study is associative research. Associative research is a study searches the relationship between a variable with other variables (Sugiyono, 2012: 11). This research was conducted at the State Secondary School in Lombok Island for 43 days starting on 5 th September 2016 until 17 th October 2016. The sources of research data is primary data. Technique of data retrieval with spreading of kuesioner.

The population in this study is one of the school development team consisting of Head of Administration, School Treasurer, Deputy Headmaster, Committee Chairman, Treasurer Committee, and others related to the development team of public secondary school in junior high school, The existing vocational school is covered by the youth and sports education office in Lombok Island,

amounting to 262. To determine the number of samples from the specified population developed, the Slovin formula is used with error rate of 10%. Thus, of the total population of 262 taken as samples were 72 respondents. Sampling method using Probability Sampling technique using Proportionate Simple Random Sampling and Cluster Sampling.

1. Operational Definition of Variables

a. Clarity of the budget

The clarity of the budget objectives is a description of the extent of budget objectives clearly stated, specific, and understandable to those responsible for their achievement. Therefore, the clarity of budget objectives can be seen from the large or small influence in formulating the budget objectives.

The clarity of budget objectives is measured using indicators adopted from Sembiring (2008) research as follows: (1) objectives, (2) performance, (3) targets, (4) timeframes, (5) priority targets, (6) And (7) coordination. Measurement of tangible variable variables on facts or facts according to one's experience in the field in the form of questions that have a choice of scores of 5, 4, 3, 2, and 1 based on the choice of answers that have gradations from very positive to very negative. The type of instrument (questionnaire) used to measure clarity of budget targets was adopted from Sembiring (2008) research with adjustments. The research questionnaire is still researcher adjust with the institution where the research location.

b. Budgeting Participation

Budgetary participation is a process of joint decision making between two or more parties that will have an effect on the future for decision makers. The principal's participation in the budgeting process leads to how much the principal involves subordinates and stakeholders in school budgeting and implementation in order to achieve the budget targets.

Budgetary participation variables are measured by indicators adopted from Soetrisno's (2010) research, as follows: (1) contributions in budgeting, (2) involvement in drafting or budgeting statements, (3) reasons for budget revisions, (4) proposals to superiors, (5) influence in the final settlement, and (6) frequency of revenue delivery.

The measurement of the likelihood variable variables of facts or facts corresponds to one's experience in the field in the form of questions that have a choice of 5, 4, 3, 2, and 1 scores based on a choice of answers that have gradations from very positive to very negative. The instrument (questionnaire) for measuring budgetary participation used to measure budgetary participation was adopted from Soetrisno (2010) study with adjustments.

c. Reporting system

The reporting system in this research is a form of reporting mechanism conducted by the school, both reporting related to school budget and activities or programs implemented by the school.

The reporting system was measured using 3 important indicators adopted from Anthony in Herawati (2011) research: Causes of deviation, Action taken and Length of correction. The measurement scale is one to five. The lowest score is the one that shows the low performance and the highest score shows high performance.

d. Accounting control

The accounting controls in this study are school planning and procedures and records related to securing school property (inventory).

Accounting control variables were measured using 4 questions used in Herawaty (2011). The indicators in this variable are the center of activity, scope, purpose, nature of structure, nature of information, persons involved, source of knowledge, and the scope of time. The variable scale is measured by a 5-point scale, where the scale strongly disagrees (1) and the scale strongly agrees (5).

e. Performance accountability

Performance accountability is the ability of the school to give clearly the public (stakeholders) everything about the performance that has been implemented to the publik. The policy maker in this case is the head master who obliged to provide accountability, present, report and disclose all activities and activities that are the head master responsibilities.

The Success of accountability in school-based management, measured using an instrument developed by Mardiasmo (2002). This statement is measured using five variable indicators, namely

honesty accountability, legal accountability, process accountability, program accountability and policy accountability.

These indicators were developed into 8 question items used to measure school performance accountability. Measurement scale using Likert scale with values of 1, 2, 3, 4 and 5. The lowest score is the value of one that shows the low performance and the highest score shows high performance.

2. Data Analysis Procedure

This research uses quantitative approach. Analysing tool used in this research is multiple linear regression analysis. This method describes a relationship where one or more variables (independent variables) affect other variables (dependent variable). Before implementing the statistical tests, quality data were performed through validity and reliability tests and classical assumption tests, which included normality, multicollinearity, and heteroscedasticity tests.

Multiple linear regression analysis model in this research can be formulated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + E$$

Estimation:

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + b_4 X_4 + e$$

With:

- Y = Performance accountability
- a = Konstanta
- b_i = Koefisien regresi X_i (i = 1, 2, 3, 4)
- X₁ = Clarity of the budget
- X₂ = Budgeting Participation
- X₃ = Reporting system
- X₄ = Accounting control
- e = Error

3. Hypothesis Testing

a. Partial influence test of Independent Variables (Test statistic t)

The t test is intended to determine whether there is a significant relationship (influence) between one independent variable individually or partially in explaining the dependent variable version with the condition that other independent variables are considered fixed (Ghozali, 2011: 98). The t test decision criterion is performed by looking at the probability value of significance of the relationship between the variables present in the SPSS system output. If the probability value of significance t is less than 0.05 or $t_{arithmetik} > t_{table}$, then it can be said that there is a significant partial influence between the independent variable with the dependent variable (Ghozali, 2011: 99).

b. Coefficient of Determination

Calculation The coefficient of determination (R²) describes or shows the level of model capability that includes the independent variable in explaining the variation of the dependent variable. The level of determination coefficient ability is worth between 0 and 1. The small value of R² means the ability of independent variables in explaining the variation of the dependent variable is very limited. A value close to one means independent variables provide almost all the information needed to predict the variation of the dependent variable. The calculation of the coefficient of determination will be used and tested in the F test (Ghozali, 2011: 98).

c. Test of simultaneous influence Independent variable (Test statistic F)

The F statistic test basically shows whether all independent or independent variables included in the model have a mutual influence on the dependent or dependent variable (Ghozali, 2011: 98). The provisions used in the F test are as follows:

- 1) If the probability significance > 0.05 and $F_{count} < F_{table}$ then H_0 is accepted and H_a is rejected.
- 2) If probability significance < 0.05 and $F_{count} > F_{table}$ then H_0 is rejected and H_a accepted.

D. RESULT AND DISCUSSION

1. Return of Questionnaire

The Questionnaires and the spread are 72 pieces. The questionnaire returned are 72 pieces. Questionnaires analyzed are 72 pieces.

2. Data Quality Testing Results

a. Validity test

The validity data testing in this study was conducted statistically using Pearson Product-Moment Coefficient of Correlation test and the computer software Statistic Package for Social Science (SPSS) 16.0. Based program all items declared valid statement and a level of significance above 0.30, based on the result of data processing.

b. Test Reliability

To test the reliability of the questionnaire used, this study used the reliability test based on Cronbach Alpha commonly used and computer program Statistic Package for Social Science (SPSS) 16.0 program. A variable can be said to be reliable if the value of cronbach alpha > 0.60 (Nunnally, 1967 in Ghozali, 2011; 48). The data in this study can be seen reliable because the value of cronbach alpha greater than 0.60.

3. Classical Assumption Testing Results

Based on the test results show that all statements both independent variables (clarity of budget targets, budget participation, reporting system, and accounting control), the dependent variable (performance accountability) are normal. The multicollinearity test results, heteroscedasticity and autocorrelation showed that in this study did not experience multicollinearity problems, heteroscedasticity and autocorrelation also.

4. Test Result of Multiple Linear Regression Analysis

Based on multiple linear regression analysis, the following results were obtained:

Table 1.1
Multiple Linear Regression (Test Result t)

Variabel	Unstandardized coefficients		T	Sig.	Information
	B	Standar Error			
(constant)	-5,470	4,993	-1,096	0,277	
Clarity of the budget (KSA)	0,281	0,094	3,000	0,004	Signifikan
Budgeting Participation (PA)	0,466	0,130	3,579	0,001	Signifikan
Reporting system (SP)	0,715	0,268	2,672	0,009	Signifikan
Accounting control (PAK)	0,575	0,160	3,591	0,001	Signifikan
Adjusted R ² Square = 0,484					
Standar error of the estimate = 2,948					

Source: processed data 2016

Based on the calculation of multiple regression analysis in Table 1.1 above, it is known that the magnitude of Adjusted R Square is 0.484. This means that 48.4% of the variations in the rise and fall of performance accountability are explained by variations of the four independent variables (clarity of budget targets, budgetary participation, reporting systems, and accounting controls). While the remaining 51.6% is explained by other variables outside this research variable.

From table result of data analysis on previous page, regression equation can be arranged as follows:

$$AK = -5,470 + 0,281KSA + 0,446PA + 0,715SP + 0,575PAK + 2,948$$

The regression equation above can be explained as follows:

- The constant of -5.470 arithmetically states that performance accountability is -5.470 although the values of the independent variables are zero. But empirically in the real world the constants are not usually the main concern and the level of statistical significance is negligible (Salvatore 1982: 151)
- The regression coefficient of variable clarity of budget target is 0,281, it means in sample that every increase of one unit of clarity of budget target will cause improvement of performance accountability 0,281 with assumption of other independent variable constant. Population after test of significance of variable of participation of budget preparation also have positive and significant effect to performance accountability.
- The regression coefficient of the budget participation variables is 0.446, meaning that in each case an increase of one unit of budgetary participation will lead to an increase in performance accountability of 0.446 with the assumption that other independent variables are constant. In the

population after the test significance of budget participation variables have a positive and significant impact on performance accountability.

- d. The regression coefficient of the reporting system variable is 0.715, meaning that in each case an increase of one unit of the reporting system will lead to an increase in performance accountability of 0.715 with the assumption that other independent variables are constant. Population after test of significance of variable of reporting system have positive and significant influence to performance accountability.
- e. The regression coefficient of accounting control variable is 0,575, it means that every increase of one unit of accounting control will cause an increase of performance accountability 0,575 with assumption of other independent variable constant. Population after testing significance of accountancy control have positive and significant effect to performance accountability.

5. Hypothesis Testing

Simultaneous test with F test is done to know the simultaneous influence of independent variables to the dependent variable. Based on multiple linear regression analysis, the following results were obtained:

Table 1.2
Multiple Linear Regression (F Test Result)

ANOVA ^b						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	613.689	4	153.422	17.654	.000 ^a
	Residual	582.255	67	8.690		
	Total	1195.944	71			

a. Predictors: (Constant), PAK, PA, SP, KSA

b. Dependent Variable: AK

Source: processed data 2016

These variables are said to affect if the value of $F_{count} > F_{table}$ with significance below 5%. Based on the results of the data, the value of $F_{count} = 17.654 > F_{table} = 2.50$ and the value of significance count = 0,000 < value significance table = 0, meaning simultaneously variable clarity of budget targets, budget participation, reporting system and accounting controls have a positive and significant effect on the variable Independent performance accountability.

Based on the partial test results it can be seen that:

- a. Table 1.2 above shows the t_{count} value of clarity variable budget targets = 3,000 > $t_{table} = 1.993$, and significance value = 0.004 < significance table = 0.05. That is, hypothesis 1 which states clarity of budget targets have a positive and significant effect on performance accountability accepted.
- b. Based on Table 1.2 above, the t_{count} value of variable budget participation = 3,579 < $t_{table} = 1,993$, and significance value = 0.001 < significance table = 0.05. That is, hypothesis 2 which states that budget participation has a positive and significant effect on managerial performance accountability accepted.
- c. Based on Table 1.2 above, it shows the t_{count} value of reporting system variable = 2.672 > $t_{table} = 1.993$, and significance value = 0.009 < significance table = 0.05. That is, hypothesis 3 which states that the reporting system has a positive and significant impact on performance accountability is accepted.
- d. Based on Table 1.2 above, shows the value of t_{count} variable of accounting control = 3.591 > $t_{table} = 1,993$, and significance value = 0.001 < significance table = 0.05. That is, hypothesis 4 which states that accounting controls have a positive and significant effect on performance accountability is accepted.

6. Discussion

Based on the data analysis, it is found that partially the clarity variables of budget targets, budgetary participation, reporting system, and accounting control, each have an effect on and significance to performance accountability. Next, simultaneously variable clarity of budget targets, budgetary participation, reporting systems, and accounting controls have an effect on and significance to performance accountability.

a. The Influence of Clarity of Budget Goals Against Performance Accountability

Based on the results of data analysis can be seen that the coefficient of variable clarity regression of budget goals have $t_{\text{count}} = 3,000 > t_{\text{tabel}} = 1.993$ and the value of significant levels = 0.004 <5%. This means that hypothesis 1 states that clarity of budget targets has a positive and significant effect on performance accountability accepted.

Based on the respondents 'appraisal, it is seen that the average score of respondents' answers to the clarity variable of the target budget has reached a good level with an overall average score of 4.16. This means that the School Budget Activity Plan (RKAS) is prepared in accordance with the program planning activities at the school as well as in accordance with the technical guidance of school budgeting. The assessment indicates that public high schools already have clear budget objectives.

The agency theory states that between the agent (principal) often occurs unbalanced information with the principal (stakeholders) resulting from an interest in each. The existence of clear objectives will facilitate the preparation of budget targets and facilitate the principal to account for the success or failure of the implementation of school work in order to achieve predetermined goals and targets that will improve school performance accountability.

The findings of this study are in line with the results of Emilia et al (2013), Anjarwati (2012), and Abdullah (2004) studies that clarify budget targets have an influence on the performance accountability of government agencies. This finding is in contrast to the results of previous research by Bangun (2009) and Herawaty (2011) which shows the clarity of budget targets has no significant effect on the performance performance of government agencies.

b. The Influence of Budgetary Participation on Performance Accountability.

Based on the results of data analysis can be seen that the regression coefficient of budget participation variables have a value of $t_{\text{count}} = 3.579 > t_{\text{tabel}} = 1.993$ and significant levelsuccess = 0.001 < 5%. This means that hypothesis 2 states that budget participation has a positive and significant effect on performance accountability.

The results of the above analysis show that budgetary participation has an influence on performance accountability. The partial correlation coefficient of 0.466 indicates any increase in subordinate participation (school development team) in the preparation of the budget will increase the accountability of the resulting performance. The more active the school development team in budgeting, the more quality a budget will be set. Budgeting by involving the participation of the school development team may result in a budget decision relevant to the organization's objectives.

School development teams in this part of the curriculum, students, facilities, public relations, administrative heads and school committees often have better information about school budgets needed to support school activities than principals. Therefore, information asymmetry is susceptible in this case. The theory of density helps to overcome information asymmetry by the school development team will try to provide information into the budget proposal that ensures that the leadership obtain sufficient resources in carrying out school activities.

Budgetary participation allows budget executives to better understand the various issues that arise during budget execution. Budgetary participation is one of the elements that emphasizes the process of cooperation from various parties, both subordinates and stakeholders. The budget is not only determined by the supervisor, but also involves subordinates, because the lower level leadership is part of the organization that has the voting rights to choose the right action in the management process.

The findings of this study are in accordance with the theory of budgeting participation presented by Milani (1975) which states the participation of budgeting is the involvement and influence of subordinates in the process of budget decision making, where the aspirations of subordinates will be more attention so as to enable subordinates in negotiating with superiors about the target budget That can be achieved. In order to budget the right goals and objectives, the budget should be compiled to accommodate the interests of each section in it. Communication and coordination between subordinates and superiors, in the preparation of the budget is necessary to generate positive behavior, ie leadership behavior in line with organizational goals, and prevent the occurrence of dysfunctional impact on attitudes and behavior of members of the organization (Milani, 1975).

The results of this hypothesis testing are in line with the research of Nurhalimah (2013), Soetrisno (2010), and Sembiring (2008) which found that budgetary participation influences managerial performance. This means that the more active the involvement of subordinates (school development team) in the preparation of budget performance accountability is higher. This finding, however,

contradicts the results of Sumarno's (2005) study which found empirical evidence of a negative relationship between participation and managerial performance.

c. Effect of Reporting System on Performance Accountability

The result of statistical test shows that the regression coefficient value of reporting system variable has $t_{\text{count}} = 2,672 > t_{\text{table}} = 1,993$ and significant level = $0.009 < 5\%$. This means that hypothesis 3 states that the reporting system has a positive and significant effect on the performance accountability received.

The results of the above analysis indicate that the reporting system has a positive and significant effect on performance accountability. The partial correlation coefficient of 0.715 indicates any improvement in the reporting system will increase the performance accountability generated. The better the reporting system the school creates, the better the school's performance accountability.

The findings of this study are in accordance with the signaling theory which explains that schools as parties mandated by the government and the public are willing to show good signals. The goal is for the government and society to continue to support the current school performance, so that school activities can run well. A good financial reporting system, can be a means to provide a good signal to the government and society.

The findings related to the reporting system, above are in line with Anjarwati (2012) study which found that the reporting system has a positive effect on the performance accountability of government agencies Tegal and Pemalang, supported by the research of Abdullah (2004) which showed the same result, Regional financial management that includes a reporting system, will create transparent and accountable financial management, where a good reporting system will include an explanation of the causes of deviations, actions taken to correct unfavorable irregularities and the time required for corrective action to be effective.

d. Effect of Accounting Control on Performance Accountability

The results of data analysis in this study obtained the value of regression coefficient variable control accounting of 0.575. The significance value of the accounting control variable of 0.001 is significant at the 0.05 significance level. This result is supported by the calculation of $t_{\text{count}} 3,591 > t_{\text{table}} 1,993$. The results of statistical analysis in this study indicate that accounting controls have a positive and significant impact on performance accountability.

The results of this study are in line with the agency theory which states that to minimize information asymmetry within the internal financial management of the school it is necessary to control the accounting to prevent mistakes (accidental mistakes) and irregularities (deliberate deviation actions). The use of accounting control systems enables principals to make better decisions, control operations more effectively, be able to estimate the cost and profitability of particular successes and choose the best alternative in each case and problem so as to improve performance accountability.

This finding is in line with the research of Kusumaningrum (2010) which shows that accounting control has a positive effect on the performance accountability of government agencies. In addition, the results of this study are slightly different from the research Herawaty (2011) which says that accounting controls have a negative influence on the performance accountability of government agencies. While the results of this study contrary to the results of research Anjarwati (2012) which states that accounting controls have no effect on the performance accountability of government agencies.

e. The Influence of Clarity of Budget Objectives, Budget Participation, Accounting Reporting and Control Systems on Performance Accountability

The last problem to be answered is "Are there any influence of Clarity of Budgetary Objective, Budget Participation, Accounting System and Accounting Control simultaneously to Accountability of Middle School Performance of Lombok Island?".

The process of budgeting is an important activity and involves various parties, both principals and subordinates play a role in preparing and evaluating alternatives, in which the budget is always used as a benchmark of performance accountability. The clarity of budget targets, budgetary participation, reporting systems and accounting controls is expected to improve performance accountability, when objectives are clearly defined and involving subordinate and stakeholder participation will all have a sense of responsibility to achieve them because they are involved in budgeting (Milani, 1975).

Results of data analysis in this study obtained sig value. 0,000 and the Fcount of 17,654. These results reflect that the clarity of budget targets, budgetary participation, reporting systems and accounting controls have a positive and significant impact on performance accountability at public

secondary schools across Lombok Island. These results mean that the higher the clarity of budget targets, budget participation, reporting systems and accounting controls, the higher the performance accountability that will result. School efforts in creating high performance accountability of course the school must have clear budget goals. To achieve a clear budget, of course, the school institution should involve subordinates and stakeholders in RKAS and RAPBS. The agency theory provides various illustrations of how agents with principals establish harmonious relationships, so that budgets that are collated together become better and more accurate must be supported with good accounting controls.

E. CONCLUSION, IMPLICATION AND LIMITATION

1. Conclusion

This study aims to determine whether there is partial and simultaneous influence of clarity variables of budget targets, budgetary participation, reporting system, and accounting controls on performance accountability variables at the country's middle school as Lombok Island. From the results of data processing, resulting some research findings as follows:

- a. Partially, this study provides empirical evidence that clarity of budget targets has significant and significant effect on managerial performance. That is, the clearer the school budget goals are made, the higher the performance accountability. The clarity of the budget targets can facilitate the school principal in realizing every program activity that has been specified in the School Budget Activity Plan (RKAS).
- b. Partially, this study provides empirical evidence that budgetary participation is significant and significant to performance accountability. That is, the more active the involvement of subordinates and stakeholders in the preparation of the budget, the performance accountability is higher. Participation of budgeting encourages principals, subordinates, stakeholders to recognize and accept goals, and earnestly achieve the goals set.
- c. Partially, this study provides empirical evidence that the reporting system has a significant and significant effect on performance accountability. This suggests that performance accountability will increase with improvements in reporting systems. A good reporting system can increase stakeholders' confidence in the transparency of budget management in schools and increase the credibility of schools.
- d. Partially, this study provides empirical evidence that accounting controls have a significant and significant impact on performance accountability. This shows that accounting controls have a good impact on school performance accountability. The higher the school's accounting controls on school financial expenditure, especially on the inventory of school items / equipment, the accountability of school performance will be higher.
- e. Simultaneously, this study provides empirical evidence that clarity of budget targets, budgetary participation, reporting systems and accounting controls have significant and significant impacts on performance accountability. This means that the higher the clarity of budget targets, budgetary participation, reporting systems and accounting controls, the higher the performance accountability is generated. Clarity of good budget objectives is supported by the active participation of subordinates and stakeholders, accounting systems and accounting controls in formulating work programs and activities to improve accountability of school performance in producing quality budgets.

2. Research Implications

The results of this study provide empirical evidence that the clarity of budget targets, budgetary participation, reporting systems and accounting controls have an influence on accountability of the country's secondary education performance as Lombok Island. In theory, the findings of this study can provide insight and insight that clarity of budget targets, budgetary participation, reporting systems, and accounting controls have an effect on the accountability of the performance of public secondary schools, where performance accountability is a form of accountability of principals as holders of trust Agent) to the community and government as the principal to support the agency theory and signaling theory.

Practically the results of these findings can be used by public high schools across Lombok Island as inputs in addressing the current growing phenomena related to performance accountability that is influenced by clarity of budget targets, budgetary participation, reporting systems and accounting controls. Similarly, in policy, the results of this study are expected to provide information to public schools (SMP, SMA, SMK) for evaluation materials and can provide input and consideration for the

principals in setting school budget policy to be made, taking into account the clarity Budget objectives, budgetary participation, reporting systems, and accounting controls so as to improve accountability of school managed performance.

3. Limitations of Research and Advice

This study has limits that can be corrected in subsequent research. Limitations to be observed and suggestions on the limitations encountered by researchers in the study, among others:

1. The scope of this research is only conducted at public high schools in Lombok Island under the auspices of the Office of Education and Culture, so that the generalization of the findings and recommendations of this study is less applicable for schools at public / private primary and private secondary schools below The auspices of the Department of Education and Culture as well as public and private high schools that exist under the auspices of the Ministry of Religious Affairs on the island of Lombok. Therefore, to obtain general conclusions need to do a broader research.
2. Based on the calculation of Adjusted R Square of 0.484. This means that 51.6% change in dependent variables is explained by other variables that are not included and not examined in this research model. This becomes a hint yet to involve other influential relevant variables such as professionalism and organizational culture.

The suggestions that can be formulated in this research are as follows:

1. Subsequent research can develop research results by adding research objects, such as schools at public / private elementary level and private high school under the auspices of the Department of Education and Culture District / City or public and private schools under the auspices of the Ministry of Religious Affairs on the Island Lombok.
2. Future research is expected to develop better research instruments by collecting references related to similar research, thus expected to obtain a better understanding of performance accountability.
3. Further research can develop research variables, not only on target clarity variables, budgetary participation, reporting systems and accounting controls, but also the possibility to test the variables of professionalism and organizational culture. So that future research is gained a better understanding of the factors that influence the accountability of performance in public secondary schools.
4. Suggestions for public secondary schools for improvement efforts, many aspects that need to be addressed in the preparation of school budget activities plan, which includes budget planning, and the process of budget preparation. In relation to budget planning, state secondary schools need to map the naming of programs and activities in RAPBS and RKAS so that the definition of the program reflects more outcomes and is easily understood by stakeholders. Associated with the budgeting process, between the output of activities and program outcomes should be clearly illustrated, taking into account the existing rules so as to minimize errors or fraud in the implementation of the budget.

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