

COMPETENCE OF APPARATUS AND REPORTING SYSTEM IN IMPROVING PUBLIC ACCOUNTABILITY

Husin^{1*}, Nitri Mirosea², Nurwati³

^{1*}Department of Accounting, Faculty of Economics and Business, Halu Oleo University, Kendari, Indonesia,

husin@uho.ac.id

²Department of Accounting, Faculty of Economics and Business, Halu Oleo University, Kendari, Indonesia,

nitri.mirosea@uho.ac.id

³Management Science Study Program, Halu Oleo University, Kendari, Indonesia.

nurwati@uho.ac.id

Abstract

This study aims to analyze the influence of clarity of budget targets, internal government control, apparatus competence, and reporting system on public accountability of government agencies in Wakatobi Regency. Using a quantitative approach, this study involved 60 Apparatus Organization Officials officials as a sample taken by purposive sampling. The study was carried out in Wakatobi Regency in 2023, with multiple regression analysis as a data analysis method. The results of the study show that the clarity of budget targets and internal government control do not have a significant effect on public accountability. On the contrary, the competence of the apparatus and the reporting system have a positive and significant influence. The determination coefficient of 0.676 shows that 67.6% of the variation in public accountability can be explained by the variables in the model. In conclusion, the competence of the apparatus and the reporting system are key factors in increasing public accountability in Wakatobi Regency. This study recommends local governments to focus on human resource capacity development and increasing the transparency of the reporting system. The implementation of continuous training programs for apparatus and the adoption of information technology in the reporting system can be a strategic step in realizing good governance and improving the quality of public services in the context of regional autonomy.

Keywords: Public accountability, clarity of budget targets, internal control, apparatus competence, reporting system, local government, Wakatobi Regency

1. Introduction

1.1 General Background

Public accountability in the government sector is highly dependent on the competence of the apparatus and the effectiveness of the reporting system (Amalia, 2023; Brenya Bonsu *et al.*, 2023). Apparatus that has high competence is able to manage the budget efficiently and transparently, as well as comply with applicable regulations (Saputra, 2022). This can be seen from their ability to

optimize the use of financial resources, present budget information openly, and ensure compliance with laws and regulations (Owusu *et al.*, 2021). In addition, the competence of the apparatus also plays an important role in improving the quality of public services and the effectiveness of work programs, which ultimately increases public trust in the government (Istiqamah, Nadirsyah and Abdullah, 2023).

An effective reporting system supports strong internal control and capacity building human resources (Mom and Kazimoto, 2021). The application of the right information technology in the reporting system produces accurate, timely, and easily accessible data. This not only improves operational efficiency, but also encourages public participation in government performance monitoring (Unaza *et al.*, 2023). Furthermore, a transparent and accountable reporting system strengthens the integrity of the apparatus and encourages innovation and continuous improvement in governance (Heimstädt and Dobusch, 2020).

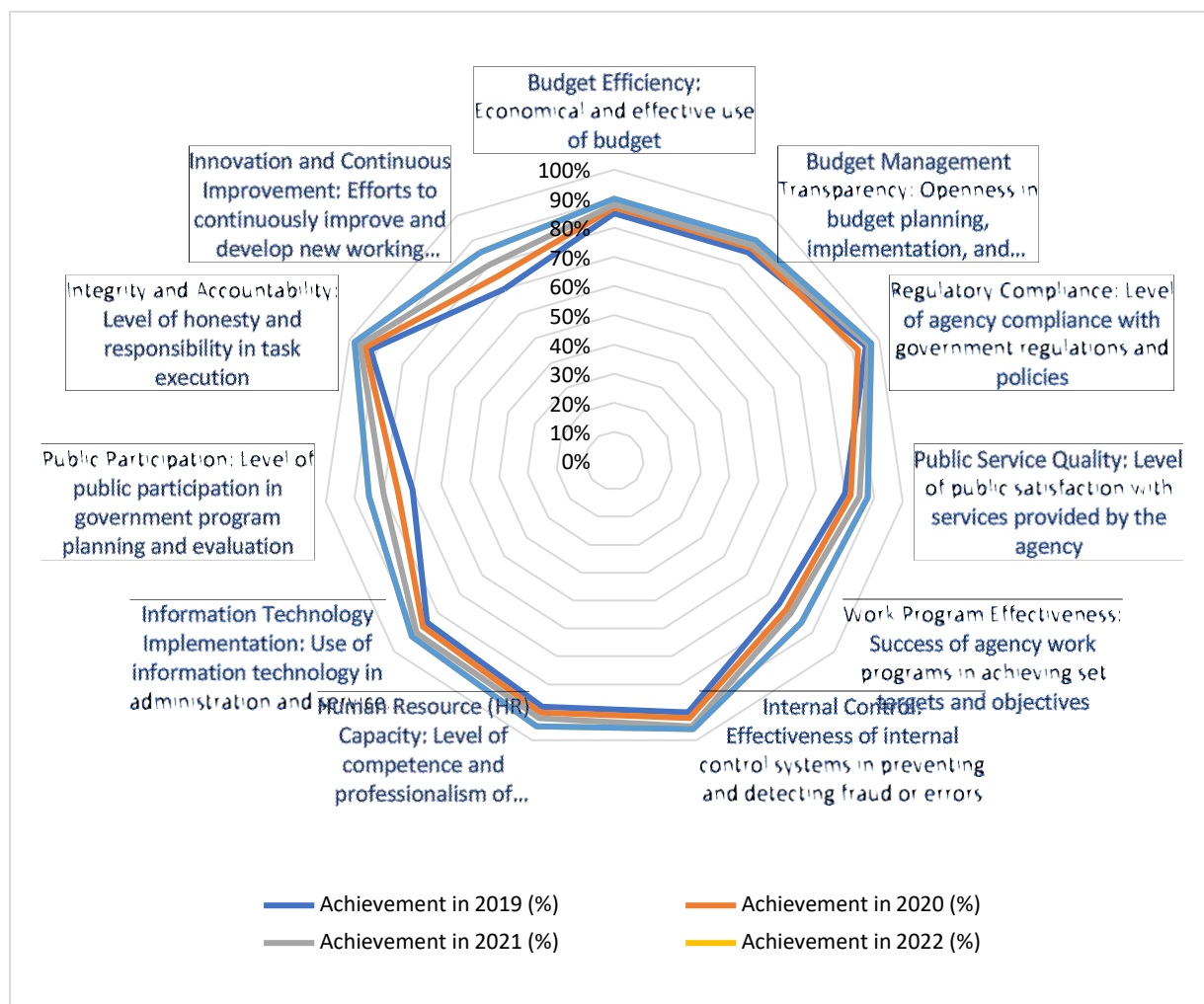
The combination of apparatus competence and a reliable reporting system creates conditions that support increased public accountability (Kasmawati *et al.*, 2022). This not only increases public trust in the government, but also encourages the realization of clean, effective, and public-interest-oriented governance (Schmidhuber, Ingrams and Hilgers, 2021). In the long run, these efforts will contribute to sustainable development and the improvement of the overall welfare of the community (Medina-Hernández *et al.*, 2023).

The transition from a centralized system to a decentralized system in Indonesia began with Law No. 22/1999 and Law No. 25/1999, which was later updated to Law No. 32/2004 and Law No. 33/2004 (Presidential Regulation of the Republic of Indonesia, 2004). These changes have resulted in greater economic demands and public accountability at the local government level (Simanjuntak, 2015). The pattern of local government accountability has shifted from vertical to horizontal, emphasizing the importance of efficient and effective use of resources to achieve public accountability (Ahyaruddin, Yusoff and Zainuddin, 2023).

The budget is a key instrument in resource management and the creation of public accountability (Oulasvirta and Rönkkö, 2023). In the context of agency theory, the budget functions as a tool for the Regional People's Representative Council to supervise government performance (Ansori and Nuraini, 2021). Public accountability itself is defined as an obligation to account for the implementation of the organization's mission to interested parties (de Boer, 2023).

Apparatus competence and an effective control system are important elements in creating performance accountability (Mukarramah, 2024). A good reporting system is needed to monitor and control budget implementation, with clarity of budget targets as an important factor (Mile *et al.*, 2023). The Indonesian government has established regulations to increase transparency and accountability in the management of state finances, such as Presidential Instruction No. 7/1999 and Law No. 28/1999 (Government of the Republic of Indonesia, 1999). The Government Agency Performance Accountability Report is a means of accountability and evaluation of government

performance (Solomon and Rahmayanti, 2023). The following is a report on the Accountability of Government Agency Performance in Wakatobi Regency, Southeast Sulawesi Province for the last 5 years (Wakatobi Regency Government, 2022):



The chart shows that from 2019 to 2023, government agency performance indicators experienced consistent improvements in almost all aspects. Budget efficiency and management transparency increased from 85% to 90%, while regulatory compliance peaked at 97%. The quality of public services and the effectiveness of work programs also increased from 80% and 75% to 88% and 85%. Significant improvements were seen in internal control and HR capacity, from 90% and 88% to 96% and 95%, respectively. The implementation of information technology, community participation, integrity, accountability, and continuous innovation and improvement show positive trends, reaching 92%, 85%, 98%, and 85% in 2023 (Wakatobi Regency Government, 2022). In conclusion, government agencies showed significant performance improvements in various important aspects, including budget efficiency and transparency, regulatory compliance, and quality of public services. This reflects effective efforts in improving public performance and services. However, challenges remain in ensuring that improving the competence of apparatus and

reporting systems continues to contribute to higher public accountability, given the importance of integrity and continuous innovation in the face of changing societal needs and regulations (de Boer, 2023). These variables correlate with the hypothesis that the clarity of budget targets, accounting controls, the competence of local government officials, and the financial reporting system have a significant effect on the public accountability of government agencies.

1.2 Study Of Problems Focused On The Research Site

Wakatobi Regency, with its unique geographical characteristics as a cluster of small islands, is a very relevant research location to examine the improvement of public accountability in the government sector. The urgency of research in this region can be seen from the complexity of the challenges faced, ranging from resource management to the provision of equitable public services in the scattered areas. The importance of this study is further emphasized by the urgent need to improve the competence of government officials and the effectiveness of the reporting system as the main key in overcoming these challenges. High competence of government officials is needed to manage the budget efficiently and transparently, considering the diverse geographical and demographic conditions of each island. Meanwhile, an effective reporting system is crucial to strengthen internal control, increase human resource capacity, and support transparency through the use of information technology. The combination of these two factors not only has the potential to increase public trust in local governments, but also supports sustainable development efforts and improving the welfare of the community as a whole. Thus, research in Wakatobi Regency is very important and urgent to be conducted, as it can provide valuable insights into how improving the competence of the apparatus and the effectiveness of the reporting system can bring positive changes in better and more accountable governance, especially in areas with challenging geographical characteristics.

1.3 Problem Statement

Wakatobi Regency, as an archipelago, faces significant challenges in realizing effective public accountability. The main problems include the limited competence of government apparatus in managing regional finances and resources, a financial reporting system that is not transparent and efficient, unclear budget targets that cause inefficiencies in the allocation of public funds, and weak accounting control that has the potential to cause irregularities and corruption. This condition has an impact on the decline in the quality of public services, a decrease in public trust in the government, and an obstacle to sustainable development in Wakatobi Regency. Therefore, research is needed to identify solutions to improve public accountability by taking into account the unique characteristics of this archipelago.

Theories that are relevant to this problem include Stewardship Theory and Agency Theory. The Stewardship Theory, put forward by Donaldson and Davis in Brinkerhoff (2019) emphasizes that government officials as stewards will act in accordance with the public interest, so that increased competence and a good reporting system will encourage accountability. On the other hand, the Agency Theory developed by Jensen and Meckling suggests that there is a potential conflict of interest between agents (government) and principals (society), so a strong supervision and control

mechanism is needed (Zogning, 2022). In addition, the Public Accountability Theory emphasizes the importance of transparency and accountability in public financial management to increase public trust and government effectiveness (Fontaine, Carrasco and Rodrigues, 2022).

1.4 Purpose

The main purpose of this study is to analyze and evaluate factors that have a significant effect on the public accountability of government agencies in Wakatobi Regency. This study focuses on four key variables that have been identified in the hypothesis, namely the clarity of budget targets, accounting control, competence of local government apparatus, and financial reporting system. Through an in-depth analysis of these variables, this study aims to improve understanding of the factors that affect public accountability in archipelago areas that have unique challenges such as Wakatobi Regency.

1.5 Scope of Research

This study aims to examine the influence of apparatus competence and reporting systems on improving public accountability in government agencies. The main focus of the research is on how the level of knowledge, skills, and professional attitudes of government officials can improve honesty, transparency, and effectiveness in budget management and public services. In addition, this study will also evaluate the effectiveness of the reporting system which includes procedures for preparing, implementing, and reporting financial statements in increasing accountability. This study will be conducted on local government agencies by taking samples from several regional apparatus organizations to provide a comprehensive overview of the relationship between apparatus competence, reporting systems, and public accountability. This research is expected to contribute to the improvement of a more transparent, effective, and accountable governance system.

1.6 Literature Review

Budget

In Government Regulation No. 71 of 2010, it is explained that the definition of budget is a guideline for actions that will be implemented by the government, including revenue, expenditure, transfer, and financing plans measured in rupiah, which are compiled according to certain classifications systematically for one period (Financial Supervisory Agency, 2010). Meanwhile, according to Caldwell and Anderson (2021) a budget can be defined as a work plan that is expressed quantitatively, which is measured in standard monetary units and other units of measurement, which cover one year.

The budget is not only a financial plan that budgets the amount of costs and revenues at the accountability center, but also a tool for control, coordination, communication, evaluation, and motivation growth (Lumatete, Nanzala and Ondiek Alala, 2021). According to Todea and Calin (2010), a budget is a detailed plan for the acquisition and use of financial and other resources for a certain period. The definition of a budget based on the Governmental Accounting Standards

Board (GASB) is: "A financial operation plan, which includes an estimate of proposed expenditures and sources of revenue that are expected to finance it in a certain period of time" (Governmental Accounting Standards Board (GASB), 2012).

Clarity of Budget Goals

The characteristic of the budgeting system is the clarity of budget targets (Fitriasuri and Dini, 2023). According to Kenis in "Effects of Budgetary Goal Characteristics on Managerial Attitudes and Performance" states that the clarity of budget goals is the extent to which budget goals are set clearly and specifically with the aim that the budget can be understood by the person responsible for achieving the budget goals (Li, Nan and Mo, 2010). Therefore, regional budget targets are stated clearly, specifically, and can be understood by those responsible for compiling and implementing them.

The regional budget must be able to be a benchmark for the expected performance achievement, so that regional budget planning must be able to describe clear performance goals (Brasit, 2021). Setting specific goals will be more productive than not setting specific goals (Chen, 2023). This will encourage employees to do their best to achieve the desired goals. Clear and specific budget suggestions have a positive influence on commitment and achievement of budget goals as well as employee satisfaction (Alhasnawi *et al.*, 2023).

The clarity of budget goals reflects the extent to which budget goals are set specifically and clearly so that they can be understood by the people responsible for their achievement (Hamid, Nadirsyah and Djalil, 2020). It can be concluded that the clarity of the budget target is an achievement target in planning and the objectives of the budget, so that the budget becomes right on target or in accordance with the plan.

In the realization of the clarity of the target has difficulties, the difficulty of the budget target has a target range from very loose and easy to achieve to very tight and unattainable (Arnold and Artz, 2015). Meanwhile, Bandhu (2024) states that tighter budget targets cause higher motivation, but if the limit is exceeded, then tightening the budget target will actually reduce motivation, or it can be assumed that more difficult budget goals will result in better performance compared to easier budget targets.

Government Internal Control

Laws in the field of state finance bring the implication of the need for a more accountable and transparent state financial management system (Natisation *et al.*, 2022). This can only be achieved if all levels of leadership carry out control activities over all activities in their respective agencies. Thus, the implementation of activities in a Government Agency, starting from planning, implementation, supervision, to accountability, must be carried out in an orderly, controlled, efficient and effective manner. For this reason, a system is needed that can provide adequate confidence that the implementation of activities in a Government Agency can achieve its

objectives efficiently and effectively, report on state financial management reliably, secure state assets, and encourage compliance with laws and regulations (Solomon and Rahmayanti, 2023). This system is known as the Internal Control System which in its implementation must pay attention to a sense of justice and propriety and consider the size, complexity, and nature of the tasks and functions of the Government Agency (Braun, 2019).

Article 58 paragraph (1) and paragraph (2) of Law Number 1 of 2004 concerning the State Treasury orders further regulation of provisions regarding the government's internal control system as a whole with Government Regulation (Government of the Republic of Indonesia, 2004). The Internal Control System in this Government Regulation is based on the idea that the Internal Control System is inherent throughout activities, influenced by human resources, and only provides adequate confidence, not absolute confidence (Winarna *et al.*, 2021).

Based on this thought, elements of the Internal Control System were developed that function as a guideline for the implementation and benchmark for testing the effectiveness of the implementation of the Internal Control System. Al-Mashhadi (2021) The development of elements of the Internal Control System needs to consider the aspects of *cost and benefit*, human resources, clarity of effectiveness measurement criteria, and information technology developments and be carried out comprehensively.

Competence of Local Government Apparatus

Wibowo in Performance Management System (2008) states that Competence is the ability to carry out or perform a job or task based on skills and knowledge as well as support by the work attitude demanded by the job (Wong, 2020). Competence according to Law No. 13 of 2003 article 1 (10) concerning Manpower is the work ability of each individual which includes aspects of knowledge, skills, and work attitudes in accordance with the established standards (Wijayanto and Riani, 2021). Competence is a basic characteristic of a person that indicates how to think, behave, and act and draw conclusions that can be made and maintained by a person at a certain time (Schöning and Mendel, 2023).

Reporting System

A reporting system is needed to monitor the work of the accountability center. In the Hams Report, the results of the work of the accountability center and its budget are shown, so that deviations from the budget can be known (Aksu and Tursun, 2021).

Flynn *et al* (2020) identified seven key attributes that a report must have to be effective in supporting managerial decision-making and increasing accountability.

1. The report must be relevant, ensuring that every piece of information presented supports the manager's decision-making process.
2. Reports need to be summarized according to the level of the hierarchy of managers in the organization, making it easier to understand and use information.

3. Reports should be exception-oriented, focusing on risky activities that require special attention while ignoring things that are already well controlled.
4. emphasizing the importance of information that is free from material errors to ensure the reliability of reports.
5. Completeness of information is needed to provide a comprehensive overview of the situation at hand.
6. Timeliness in the presentation of reports is crucial, allowing managers to make the right decisions and avoid bad decisions due to delays in information.
7. Reports should be presented in a concise manner, conveying important information efficiently without compromising their substance.

Mile *et al* (2023) stated that a good report is a report that must be prepared honestly, objectively and transparently, besides that it is also said that other principles are still needed for quality financial reports. According to Bottero (2011) The reporting system can be measured using a 3-indicator instrument

1. Causes of inequality
2. Actions taken,
3. Length of correction time

Financial statements are a form of accountability for state or regional financial management for a period based on the performance of outputs or results of activities or programs that are intended or have been achieved in connection with the use of the budget with measurable quantity and quality through the Public Accounting System (SAP), namely accounting principles are applied in compiling and presenting government financial reports (Fuad, Winarsih and Nisa, 2021). The State Administrative Institution states that a good Announcement is one that is prepared in an honest, objective, and transparent manner (Mile *et al.*, 2023).

Financial statements prepared by work units within the local government must follow the Government Accounting Standards in their preparation and presentation. The leaders of each work unit, who act as budget users, are responsible for compiling financial reports as a form of accountability for the implementation of the Regional Revenue and Expenditure Budget (APBD) in their respective work units. This financial report must then be submitted to the Governor, Regent, or Mayor through officials authorized to manage regional finances (Juita, 2023).

The process of submitting this financial report has a set deadline. Each work unit is required to submit its financial statements no later than two months after the end of the fiscal year (Cao, Chen and Higgs, 2016; Presidential Regulation of the Republic of Indonesia, 2016). The timeliness in the submission of this report is very important to ensure transparency and accountability in regional financial management, as well as to enable local governments to conduct better evaluation and planning for the next budget period (Syamsul, 2020).

The reporting system is used to monitor the work of the accountability center. In the context of APBD accountability, each reporting entity is required to prepare and present financial reports and

performance reports (Aksu and Tursun, 2021). Financial statements made by Regional apparatus work unit must be prepared and presented based on Government Accounting Standards which consist of budget realization reports, balance sheets, cash flow statements and defects in financial statements (Jatmiko *et al.*, 2020).

The performance report contains a summary of the output of each activity and the results achieved from each program as stipulated in the implementation document of the Regional Revenue and Expenditure Budget. The form and content of the performance report is adjusted to the form and content of the work plan from the budget as stipulated in the relevant government regulations (Gomes, 2017). The Head of the Regional Apparatus Work Unit as the budget user prepares a performance report and submits it to the Governor/Regent/Mayor, and the Minister of State for the Empowerment of the State Apparatus. Performance reports are submitted no later than two months after the end of the fiscal year (Rifani *et al.*, 2020).

Accountability

Accountability is accountability for resource management and the implementation of policies entrusted to reporting entities in achieving goals that have been set periodically (Wafirotin and Septivastuti, 2019). Accountability can be interpreted as a form of obligation to account for the success or failure of the implementation of the organization's mission in achieving the goals and objectives that have been set previously, through an accountability medium that is carried out periodically (Khotami, 2017). Meanwhile, the definition of public accountability according to Muhlendorf (2018) is the obligation of agents (governments) to manage resources, report, and disclose all activities and activities related to the use of public resources to the mandater (principal). According to Bovens (2014) public accountability in the most fundamental sense refers to the ability to answer to someone related to expected performance. Meanwhile, according to de Boer (2023), the definition of public accountability is that public accountability is traditionally understood as a tool used to supervise and direct administrative behavior by providing an obligation to be able to provide answers (*answerability*) to a number of external authorities. According to Pérez-Durán (2023), public accountability is the obligation of the trustee (agent) to provide accountability, present, and disclose all activities and activities that are its responsibility to the trustee (principal) who has the right and authority to hold the accountable. The benefits of public accountability include increased transparency, efficiency, and public trust in the government (Amalia, 2023). The impact is the creation of better governance and oriented towards the public interest, as well as encouraging sustainable development. However, the challenges faced include the need to improve the competence of the apparatus, develop an effective reporting system, and ensure integrity and continuous innovation in the face of changing societal needs and regulations (Pérez-Durán, 2023).

1.7 Previous research

Research conducted by Fitriasuri and Dini (2023) revealed that the clarity of budget targets has a positive influence on commitment, satisfaction, and achievement of budget targets. Natision et al.

(2022) emphasizes the importance of effective internal controls to achieve efficiency, reporting reliability, asset security, and regulatory compliance. Anna Kajumulo Tibaijuka (2005) found that the competence of local government apparatus which includes knowledge, skills, and work attitudes according to standards improves performance in the implementation of duties and functions. Aksu and Tursun (2021) and Flynn et al. (2020) shows that effective reports should be relevant, concise, exception-oriented, free of material errors, complete, timely, and concise, supporting managerial decision-making and accountability. Mile et al. (2023) added that honesty, objectivity, and transparency are important principles in the preparation of quality financial statements. Amalia (2023) concluded that public accountability increases transparency, efficiency, and public trust in the government, resulting in good governance. However, Pérez-Durán (2023) noted that challenges in improving public accountability include the need to improve the competence of the apparatus, develop an effective reporting system, and ensure integrity and continuous innovation in the face of changing societal needs.

1.8 Methodology

This quantitative research aims to explain the relationship and influence of independent variables (Sugiyono, 2019) (Clarity of Budget Targets, Internal Control, Competence of Local Government Apparatus, and Reporting System) on dependent variables (Public Accountability of Local Government Agencies) within the Regional Government of Wakatobi Regency, Southeast Sulawesi. Using a field survey method with a census approach, this study involved the entire population of Apparatus Organization Officials employees in Wakatobi Regency, focusing on the Head of Apparatus Organization Officials and the Head of the Program and Finance Subdivision as respondents. The research was conducted for three months, from May 2023 to January 2024.

For data analysis, this study uses SPSS software with several analysis methods. The Descriptive Analysis method is used to provide an overview of the characteristics of respondents and research variables (Sugiyono, 2019). Factor Analysis is applied to identify the main factors that affect public accountability. Multiple Regression Analysis is used to test hypotheses and measure the influence of independent variables on dependent variables. In addition to the primary data from the questionnaire, this study also utilizes secondary data from organizational documents and literature studies to enrich the analysis. As an explanatory research, this study aims to uncover the causality relationship between variables based on the results of hypothesis testing (Notoadmojo, 2018).

1.9 Operational Definition

1. Public Accountability of Government Agencies is the embodiment of the obligation of a government agency to account for the success or failure of the implementation of tasks and the achievement of goals that have been set through periodic accountability.
2. Budget Target Clarity refers to the level of clarity and understanding of budget goals that motivate budget implementers to achieve expected performance, avoid confusion, and increase job satisfaction.

3. Government Internal Control is an integral system in actions and activities carried out continuously by leaders and all employees to provide adequate confidence in the achievement of organizational goals, through risk management, activity control, communication, and monitoring.
4. The Competence of the Regional Government Apparatus is a model that identifies the skills, knowledge, and characteristics needed to carry out the job well, including knowledge, skills, and professional attitudes.
5. The Reporting System is a reporting procedure that is carried out in an honest, objective, and transparent manner to ensure quality financial statements, including the identification of irregularities, corrective actions, and the time required to make corrections to irregularities that occur.

2. Data Analysis and Significant Findings

2.1 Data Analysis

Characteristics of Respondents by Gender

Table 1. Characteristics by gender, Year 2023

No	Gender	Respondents (people)	Percentage
1	Men	45	56,25
2	Woman	35	43,75
	Sum	80	100%

Source: Data processed, 2023

The data shows the gender distribution of respondents in a study, with 56.25% of respondents being women and 43.75% being men, out of a total of 80 respondents. This balanced gender composition can provide diverse perspectives in assessing the competence of the apparatus and the effectiveness of the reporting system. The gender diversity in this sample has the potential to produce a more comprehensive view of how apparatus competence and reporting systems affect public accountability. This is important because perceptions and experiences regarding public accountability may differ between men and women, which can affect their assessment of the performance of government apparatus and the quality of the reporting system. Thus, this data supports the validity of the study in exploring the factors that contribute to increasing public accountability from various gender perspectives.

Various theories and studies have revealed the importance of a gender perspective in the context of public accountability. Joan Acker (1990) emphasizes that organizational structures are not gender-neutral, while Alonso-Almeida (2017) finds a difference in focus between men and women in sustainability reporting. Bass and Avolio (1993) identified women's tendency to adopt transformational leadership styles, which can affect the implementation of accountability. The study of Chun and Song (2017) shows the positive impact of the presence of women in managerial

positions on the performance of public organizations. Freeman's Stakeholder Theory in the Bridoux and Stoelhorst study (2022) emphasizes the importance of understanding the different expectations of stakeholders, including gender differences. Research by Beu et al. (2003) reveals women's tendency to be more ethical in business decision-making. The overall findings confirm that gender differences can significantly affect perceptions and assessments of public accountability, apparatus competence, and reporting systems, so it is important to consider gender perspectives in research related to public accountability in order to gain a more comprehensive understanding.

Respondents' Status by Education Level

Table 2. Characteristics Based on Education Level, Year 2023

No	Education Level	Respondents (People)	Percentage (%)
1	Bachelor degree (S1)	71	88,73
2	Postgraduate (S2)	11	13,73
Sum		80	100

Source: Data processed, 2023

Previous research and expert theories support the importance of education in the context of public accountability and apparatus competence. According to the human capital theory from Buzzelli (2015), education increases individual productivity and efficiency. Schultz (1961) emphasizes the role of education in increasing the capacity to adapt to change. Gberevbie's research (2019) shows a positive correlation between the level of apparatus education and the performance and accountability of government organizations. A study by Fernandez and Rainey (2017) underscores the importance of knowledge and skills acquired through higher education in the implementation of public sector reforms. Furthermore, Evans (2023) asserts that higher education contributes to a better understanding of ethics and accountability in public administration. These theories and findings reinforce the argument that the high level of education of respondents in this study can provide valuable insights and critical assessments of the competence of the apparatus and the effectiveness of the reporting system in improving public accountability.

Respondents' Status According to Length of Office

Table 3 Characteristics of Respondents Based on Length of Office, Year 2023

No	Working Period	Respondents (People)	Percentage (%)
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1	1 – 5 Years	70	87,5
2	6 – 10 Years	10	12,5
Sum		80	100%

Source: Data processed, 2023

The data shows the distribution of respondents' working periods, with the majority (87.5%) having 1-5 years of work experience and the rest (12.5%) having 6-10 years of experience. This composition is very relevant. The organizational learning theory of Argyris and Schön, in Basten (2018) emphasizes that work experience contributes to the improvement of competence and understanding of organizational systems. The study of Ng and Feldman (2010) found a positive correlation between work duration and performance and procedural knowledge. Quíñones et al. Research (1995) showed that work experience increases effectiveness in decision-making. Teixeira's (2014) human capital theory also supports the idea that work experience increases productivity. This combination of respondents with diverse work experiences can provide a comprehensive perspective on the development of apparatus competencies and the effectiveness of reporting systems over time, as well as how they impact on improving public accountability. Thus, the composition of the respondents' working period strengthens the validity of the research in exploring the relationship between work experience, apparatus competence, reporting system, and public accountability.

Instrument Validity Test and Reliability Test

The results of the validity and reliability test of the research instrument showed excellent quality for all variables (X1, X2, X3, X4, and Y1). All question items have strong validity, as evidenced by a consistent r-value above the threshold of 0.6 and a significance level of 0.000. The reliability of the instrument also shows high internal consistency, with the Alpha Cronbach coefficient for each group of questions exceeding 0.8, Noteworthy is the X2 variable, which indicates an exceptional level of reliability with the Alpha coefficient reaching 0.983 for some of its question items. This value is close to 1.0, which indicates almost perfect internal consistency for the variable. On the other hand, variable X3 has one question item (X3.3.2) with an r value of 1,000, which is a perfect correlation and rarely occurs in practice. This may require further checks to ensure there are no errors in data collection or analysis. While these extreme values indicate the strength of the instrument, they can also indicate potential redundancy in some question items or the likelihood that respondents are likely to provide very consistent answers. Overall, this research instrument is very reliable for measuring variables related to apparatus competence and reporting systems in the context of improving public accountability, but some extreme values may require further interpretation and analysis, for more details can be seen in the following table:

Table 4 Recapitulation of Validity and Reliability Test Results

Research Variables	Question Item	r	Sig	Ket	Koefisien Alpha	Ket
X ₁	X _{1.1.1}	0,882	0,000	Valid	0,912	Realibel
	X _{1.1.2}	0,898	0,000	Valid		
	X _{1.2.1}	0,889	0,000	Valid	0,924	Realibel
	X _{1.2.2}	0,918	0,000	Valid		
	X _{1.3.1}	0,835	0,000	Valid	0,866	Realibel
	X _{1.3.2}	0,854	0,000	Valid		
	X _{1.4.1}	0,789	0,000	Valid	0,853	Realibel
	X _{1.4.2}	0,878	0,000	Valid		
	X _{1.5.1}	0,951	0,000	Valid	0,965	Realibel
	X _{1.5.2}	0,952	0,000	Valid		
X ₂	X _{2.1.1}	0,965	0,000	Valid	0,975	Realibel
	X _{2.1.2}	0,964	0,000	Valid		
	X _{2.2.1}	0,950	0,000	Valid	0,962	Realibel
	X _{2.2.2}	0,946	0,000	Valid		
	X _{2.3.1}	0,964	0,000	Valid	0,975	Realibel
	X _{2.3.2}	0,966	0,000	Valid		
	X _{2.4.1}	0,930	0,000	Valid	0,950	Realibel
	X _{2.4.2}	0,943	0,000	Valid		
	X _{2.5.1}	0,976	0,000	Valid	0,983	Realibel
	X _{2.5.2}	0,975	0,000	Valid		
X ₃	X _{3.1.1}	0,830	0,000	Valid	0,895	Realibel
	X _{3.1.2}	0,807	0,000	Valid		

	X _{3.2.1}	0,873	0,000	Valid	0,905	Realibel
	X _{3.2.2}	0,982	0,000	Valid		
	X _{3.3.1}	0,685	0,000	Valid	0,920	Realibel
	X _{3.3.2}	1.000	0,000	Valid		
	X _{4.1.1}	0,940	0,000	Valid	0,955	Realibel
	X _{4.1.2}	0,938	0,000	Valid		
	X _{4.2.1}	0,884	0,000	Valid	0,908	Realibel
	X _{4.2.2}	0,887	0,000	Valid		
X4	X _{4.3.1}	0,925	0,000	Valid	0,944	Realibel
	X _{4.3.2}	0,927	0,000	Valid		
	Y _{1.1.1}	0,864	0,000	Valid	0,874	Realibel
	Y _{1.1.2}	0,841	0,000	Valid		
	Y _{1.2.1}	0,944	0,000	Valid	0,960	Realibel
	Y _{1.2.2}	0,946	0,000	Valid		
Y ₁	Y _{1.3.1}	0,807	0,000	Valid	0,839	Realibel
	Y _{1.3.2}	0,836	0,000	Valid		
	Y _{1.4.1}	0,883	0,000	Valid	0,892	Realibel
	Y _{1.4.2}	0,855	0,000	Valid		

Source : Data processed by SPSS, 2023

Classical Assumption Test

Multicolonarity Test

Table 5 Multicollinearity Test Results

Coefficients^a

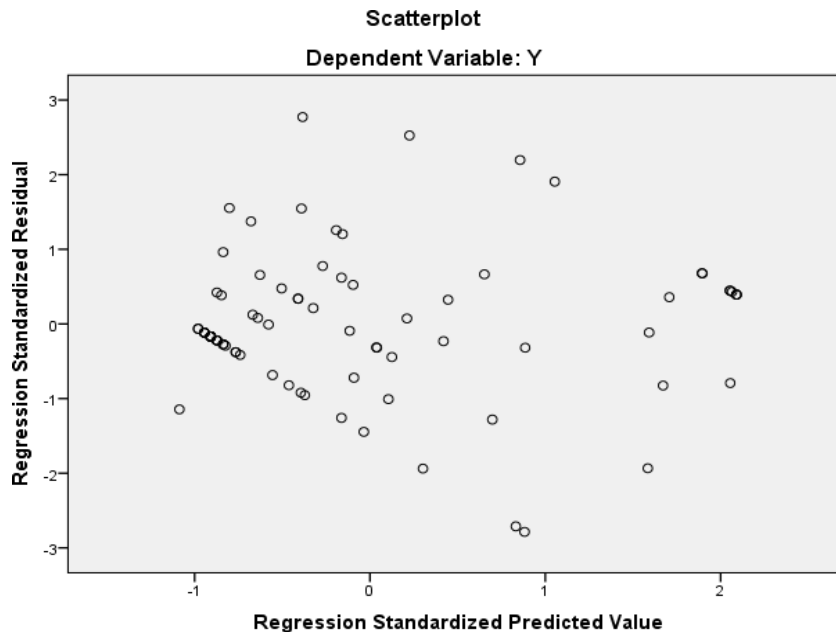
Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Clarity of Budget Goals	.378	2.645
1 Internal government control	.344	2.904
Competence of Government Apparatus	.215	4.659
Reporting System	.220	4.524

Source: Primary Data processed, 2022

The results of the multicollinearity test showed that all independent variables had a Tolerance value above 0.1 and a VIF value below 10, which indicates the absence of serious multicollinearity problems in the model. However, there are some values that are close to the critical limit. The variables "Competence of Government Apparatus" and "Reporting System" had relatively low tolerance values (0.215 and 0.220) and relatively high VIF values (4.659 and 4.524), indicating a strong correlation between these two variables. Although they have not yet exceeded the general threshold for multicollinearity, these values are close to the critical zone and may require special attention in the interpretation of regression analysis results. The variables "Clarity of Budget Goals" and "Internal government control" showed a more moderate level of collinearity. Overall, although there is no extreme multicollinearity, the relationship between independent variables, especially between apparatus competence and reporting systems, needs to be considered in further analysis and interpretation.

Heterokedasticity Test

Figure 2 Heterokedasticity Test Results

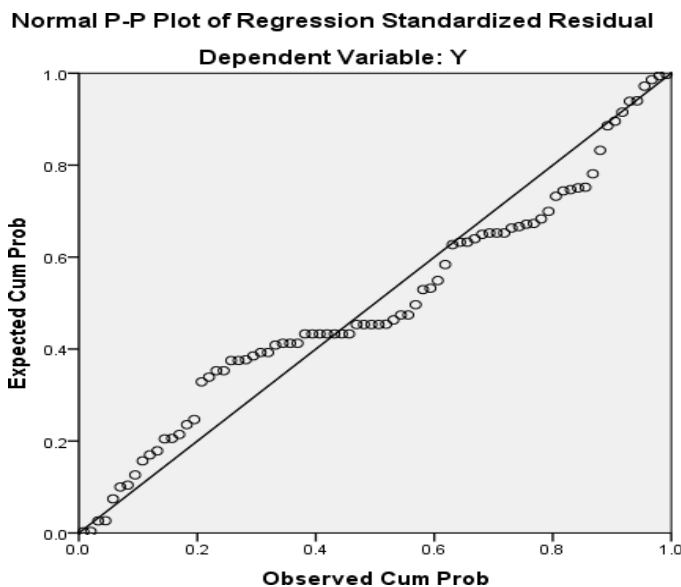


Source : Primary Data processed, 2023.

Based on figure 1, it can be seen that the distribution of residual values there are predicted prices that do not form a certain pattern (increasing or decreasing). So it can be concluded that there is no heterokedasticity.

Normality Test

Figure 3 Normality Test Results



Source: Primary Data processed, 2023.

The normality test was carried out to find out whether the free and bound variables had normal data distribution or not through testing the graphical method, where if the data spread around and followed a diagonal line, the model met the assumption of normality (Okoye and Hosseini, 2024). A good regression model is one that has a normal or near-normal distribution of data. Based on figure 2, it can be seen that the data points are scattered around a straight line, so that the assumption of normalcy is met.

2.2 Significant Findings

Description of Multiple Linear Regression Analysis

Table 6 Multiple Linear Regression Results

Model	Coefficient	T	Sig	Information	R	R ²	F	Sig
Constant	0,488	1.583	0,118		0,832	0,676	42.177	0,000
Clarity of Budget Goals (X1)	0,105	1.015	0,313	No Sig.				
Internal Control (X2)	0,038	0.361	0,719	No Sig.				
Competence of Government Apparatus (X3)	0,400	3,004	0,004	Sig.				
Reporting System (X4)	0,343	2,409	0,018	Sig.				
F _{table}	2,340							
t _{table}	1,665							

Source: Primary Data processed, 2023.

Based on table 6, the regression formula used in this study is as follows:

$$Y = 0,488 + 0,105X_1 + 0,038X_2 + 0,400X_3 + 0,343X_4 + \varepsilon$$

Based on the regression formula above, it explains as follows:

1. The constant value in this study is 0.488 which explains that if the Clarity of Budget Targets, Government Internal Control, Government Apparatus Competence, and reporting system does not change or is equal to zero, then Public Accountability will be constant at 0.488.
2. The regression coefficient in the Budget Target Clarity variable shows 0.105. A positive sign means that if the clarity of the budget target is better, the public accountability of government agencies will increase, and vice versa, if the clarity of the budget target is low, the public accountability of government agencies will decrease
3. The regression coefficient in the variable of government internal control shows 0.038. A positive sign means that if the internal control of the government is better, the Public Accountability of Government Agencies will increase, and vice versa, if accounting control is low, the public accountability of government agencies will decrease.
4. The regression coefficient in the competency variable of government apparatus shows 0.400. A positive sign means that if the competence of government apparatus is better, the Public Accountability of Government Agencies will increase, and vice versa, if the competence of government apparatus is low, then the Public Accountability of Government Agencies will decrease
5. The regression coefficient in the reporting system variable showed 0.343. A positive sign means that if the reporting system is better, the Public Accountability of Government Agencies will increase, and vice versa, if the reporting system is low, the public accountability of government agencies will decrease
6. Based on Table 6, it shows that the value of the correlation coefficient (R) is 0.832 which means that the closeness between the variables X1, X2, X3 and X4 to Y with a value close to 1. This shows that the direct relationship between Budget Target Clarity, Government Internal Control, Government Apparatus Competence and the Reporting System on Public Accountability of Government Agencies is categorized as very close.
7. The value of the Coefficient of Determination (R²), based on the results of the estimate in table 6, can be seen that the value of R² (*R-Square*) is 0.676 with a percentage of 67.6%. This shows that the variation in the variables of Public Accountability of Government Agencies (Y) explained by the variables of Clarity of Budget Targets (X1), Government Internal Control (X2), Competence of Government Apparatus (X3) and Reporting System (X4) is 67.6%, while the other 32.4% of the variation in the variables of Public Accountability of Government Agencies (Y) explained by other variables that have not been included in this research model.

3. Discussion

3.1 The Effect of Budget Target Clarity on Public Accountability of Wakatobi Government Agencies

The results show that the Clarity of Budget Targets has a positive but not significant influence on Public Accountability in Wakatobi Government Agencies, with a small coefficient of influence (0.105). This indicates that the increase in the clarity of budget targets has not had a significant impact on increasing public accountability. Although the Field of Activity indicator has the highest

factor weight, respondents are more focused on the Understandable Goal indicator which actually has a low factor weight. This phenomenon raises several assumptions, including the existence of a gap between the theoretical understanding and practical implementation of the clarity of the budget targets, the possibility of contextual factors in Wakatobi that affect the effectiveness of the clarity of the budget targets, and the possibility of limited capacity of the apparatus in translating clear budget targets into actions that increase accountability.

The impact of the low influence of clarity of budget targets can result in inefficiencies in the use of the budget, reduce the effectiveness of government programs and activities, and potentially reduce the level of public trust in regional financial management. To overcome this, several recommendations that can be considered include increasing training and socialization on the importance of clarity of budget targets, developing a more effective monitoring and evaluation system, increasing public participation in the process of preparing and monitoring the budget, and conducting an in-depth study of contextual factors that affect the effectiveness of budget target clarity in Wakatobi.

The clarity of the Budget Target has a positive influence on the Public Accountability of Wakatobi Government Agencies, with a regression coefficient of 0.105. This shows that the clearer the budget target, the higher the public accountability can be achieved. The clarity of budget targets allows government officials to focus more on achieving the goals that have been set, thereby increasing the efficiency and effectiveness of the use of public resources. These findings are in line with goal-setting theory which states that specific and measurable goals can improve performance. In the context of Wakatobi government, clarity of budget targets can help in better planning, proper allocation of resources, and more accurate performance evaluations, ultimately contributing to increased public accountability (Maritan and Lee, 2017).

Some of the theories relevant to these findings include Locke & Latham's (1991) Goal-Setting Theory which emphasizes the importance of clarity of goals to improve performance, Chrisman's Stewardship Theory (2019) which explains how public officials act as stewards for the public interest, Romzek & Dubnick's Accountability Theory, in Yang (2011) emphasizing the importance of accountability mechanisms in public organizations, and DiMaggio & Powell's Institutional Theory in Roszkowska-Menkes (2020) which explains how organizational practices are affected by institutional environmental pressures.

A study by Izzettin Kenis in Li, Nan and Mo, (2010) that found a positive relationship between clarity of budget goals and managerial performance, Chun & Rainey (2005) research that analyzed the impact of ambiguity of goals on the performance of government organizations, Locke et al. study. (1981) which shows the importance of clarity and specificity of goals in improving performance, Pebrianti and Aziza (2019) research which examines the relationship between clarity of budget targets and accountability in the public sector, and van der Hoek, Groeneveld and Kuipers (2016) studies which examines the influence of clarity of objectives on the performance of local governments. These studies provide a strong context and theoretical foundation to

understand the complexity of the relationship between clarity of budget targets, apparatus competence, reporting systems, and public accountability in the context of government.

Theoretical-practice gaps, local contexts, limited apparatus capacity, and other factors contribute to the low significance of the influence of budget target clarity on public accountability in Wakatobi. Increasing effectiveness requires a focus on training, evaluation, and public participation in the budget process.

3.2 The Effect of Internal Control on Public Accountability of Wakatobi Government Agencies

The results of the study on Government Internal Control in Wakatobi showed a positive but insignificant influence on Public Accountability, with a very small coefficient (0.038). Although the control activity indicator has the highest factor weight, the implementation in the field focuses more on the Monitoring indicator which has a low factor weight. This indicates that internal controls have not been fully implemented, especially in the aspect of risk assessment, with activity reports often being provided directly to leaders without adequate control processes.

The impact of weak implementation of internal control can be in the form of increased risk of irregularities, lack of efficiency in resource management, and a decrease in the quality of public services. The researcher's assumptions lead to the possibility of a gap between the conceptual understanding and practical implementation of internal control, as well as the potential for contextual factors such as organizational culture and resource limitations that affect the effectiveness of internal control (Jhunjhunwala, 2023).

To improve the effectiveness of internal control, several recommendations were submitted, including strengthening the capacity of apparatus through intensive training, developing a comprehensive risk assessment system, increasing awareness of the importance of internal control at all levels of the organization, implementing a more effective monitoring and evaluation system, and improving coordination between units in the implementation of internal control.

Jensen and Meckling's Theory of Agency (1976) and Katz and Kah's Open Systems Theory in Sorensen *et al.*, (2018) provide a relevant theoretical foundation for understanding the importance of internal control in the context of government. Meanwhile, some previous studies, such as the Feng *et al.* study. (2019), Understanding the relationship between internal controls and efficiency, organizational culture, and implementation challenges in the public sector (Lawson, Muriel and Sanders, 2017).

In conclusion, although the Government's Internal Control shows a positive influence on Public Accountability in Wakatobi, its influence is still weak compared to other variables. Effective internal controls have the potential to prevent deviations, improve the reliability of financial statements, and ensure regulatory compliance. However, to optimize its impact, further efforts are needed in strengthening the internal control system, which in turn can improve the transparency and accountability of the Wakatobi government as a whole.

3.3 The Effect of Government Apparatus Competence on Public Accountability of Wakatobi Government Agencies

The results of the study revealed the positive and significant influence of Public Apparatus Competence on Public Accountability of Wakatobi Government Agencies, with a high regression coefficient of 0.400. These findings confirm the crucial role of quality human resources in realizing accountable governance. Competent apparatus is proven to be more able to understand and implement the principles of accountability, manage resources efficiently, and provide quality public services.

The positive impact of high apparatus competence can be seen in various aspects of government administration, including increasing the effectiveness of programs and policies, better decision-making, and increasing public trust in government institutions. The researcher assumes the importance of sustainable investment in the development of apparatus competencies as the main key to increasing public accountability (Rasmini and Mimba, 2021).

Based on these findings, recommendations for the Wakatobi Government include the development of structured and sustainable competency programs, the implementation of an effective performance management system, the creation of a work environment that supports learning and innovation, and the alignment of apparatus competencies with organizational needs and public demands.

McClenland's Competency Theory in Wilson *et al* (2023) and Becker's Human Capital Theory in Teixeira (2014) provide a relevant theoretical foundation. Previous research such as Safkaur *et al.* (2019), Other research that supports this finding such as showing a positive relationship between apparatus competence and accountability and quality of government management (Marimuthu, MVUNABANDI and Maama, 2023).

In conclusion, the competence of government apparatus plays a vital role in realizing effective public accountability in Wakatobi, in line with the principles of the Guidelines for the Preparation of Performance Accountability Reporting of Government Agencies. Investment in the development of apparatus competencies is a key strategy to increase public accountability. The focus on improving competence not only improves individual performance, but also contributes significantly to improving accountability and the quality of public services in general in Wakatobi.

3.4 The Effect of the Reporting System on Public Accountability of Wakatobi Government Agencies

The results of the study revealed the positive and significant influence of the Reporting System on the Public Accountability of Wakatobi Government Agencies, with a regression coefficient of 0.343. These findings underscore the importance of an effective and transparent reporting system in realizing public accountability. A good reporting system has proven to be able to present accurate, timely, and relevant information to stakeholders, facilitating effective oversight and evaluation of government performance.

The positive impact of an effective reporting system can be seen in various aspects of government administration, including increasing transparency in public financial management, increasing public trust in government institutions, and making more informed and accountable decision-making. The researcher assumes the importance of information technology integration and standardization of reporting formats as the key to improving the quality of the reporting system (Bhati, Deogade and Kanyal, 2023).

Recommendations for the Wakatobi Government include increasing the use of information technology in the reporting system, standardizing the reporting format, increasing the capacity of the apparatus, and implementing an integrated monitoring and evaluation system. Previous research such as Kloby (2009), Jorge et al. (2016), and Pizzini et al. (2015) in their research Campanella supports this finding, showing a positive relationship between the quality of reporting systems and accountability and effectiveness of decision-making in public sector organizations (Campanella *et al.*, 2016).

In conclusion, the reporting system plays a vital role in realizing effective public accountability in Wakatobi, in line with the principles of good governance. Improving the quality of the reporting system through information technology and standardization is a key strategy to increase transparency and public accountability. The focus on developing a reporting system not only improves the quality of information, but also contributes significantly to the improvement of public trust and the effectiveness of government management in Wakatobi.

4. Summary and Conclusion

4.1 Summary

This study aims to analyze the influence of clarity of budget targets, internal government control, apparatus competence, and reporting system on public accountability of government agencies in Wakatobi Regency. Using a quantitative approach with a sample of 60 Apparatus Organization Officials officials, this study applies multiple regression analysis. The results of the study show that the clarity of budget targets and internal government control do not have a significant effect on public accountability. However, the competence of the apparatus and the reporting system have a positive and significant influence. The constant value of 0.488 indicates that public accountability remains even though the independent variable has a value of zero. The regression coefficients for the clarity of budget targets (0.105), internal control (0.038), apparatus competence (0.400), and reporting system (0.343) showed a positive influence on public accountability. The correlation coefficient of 0.832 indicates a close relationship between the variables. The determination coefficient of 0.676 shows that 67.6% of the variation in public accountability can be explained by the variables in the model. These findings emphasize the importance of developing the competence of the apparatus and improving the reporting system to increase public accountability. The implication is that local governments need to focus on increasing human resource capacity and reporting transparency to realize good governance and quality public services in the context of regional autonomy.

4.2 Conclusion

Based on the results of the research and discussion, several conclusions can be drawn as follows:

1. Clarity of budget targets has a positive and insignificant effect on the Public Accountability of Wakatobi Regency Government Agencies, meaning that the effect of the clarity of budget targets on public accountability in Wakatobi government agencies is very small with a coefficient value of 0.105
2. Government Internal Control has a positive and insignificant effect on the Public Accountability of Wakatobi Government Agencies, meaning that the influence of Government Internal Control on Public Accountability is very small with a coefficient of 0.038.
3. The Competence of Government Apparatus has a positive and significant effect on the Public Accountability of Wakatobi Government Agencies, meaning that the higher the Competence of Government Apparatus, the more it increases the public accountability of the Regional Government and has a great contribution to the Public Accountability of Wakatobi Government Agencies.
5. The Reporting System partially has a positive and significant effect on the Public Accountability of Wakatobi Government Agencies, meaning that the higher the Reporting System, the more it will improve the Public Accountability of local governments and have a great contribution to the Public Accountability of Wakatobi Government Agencies.

6. Future Reacerch

Based on the findings expressed in the conclusion of this study, there are several directions that can be explored in future research. First, the study could expand its scope to explore other factors that can affect Public Accountability in government agencies, such as political or external factors that may not be considered in the current model. Second, to deepen the understanding of the influence of Clarity of Budget Targets and insignificant Government Internal Controls on Public Accountability, further research can further investigate the internal and external factors that may influence these results. Third, in the context of Significant Government Apparatus Competencies and Reporting Systems to Public Accountability, future research can explore more effective competency development strategies and reporting system improvements to increase accountability at all levels of government. Thus, further research is expected to provide deeper and applicable insights in strengthening public accountability practices at the local level, such as at the Wakatobi Regency Government Agency.

7. Study Limitations

This study has several limitations that need to be noted. The use of a sample of 60 Regional Apparatus Organization officials in Wakatobi Regency means that the results of this research may not be generalizable to other regions or a wider population. The quantitative approach used may also not be able to capture in depth the qualitative factors that influence public accountability. Additionally, this research was conducted in one specific fiscal year (2023), so it does not reflect long-term changes or trends. Other variables that might influence public accountability, such as

organizational culture or community participation, are also not included in this research model, so the analysis is less comprehensive.

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