

The Influence of Budget Participation, Clarity of Budget Targets and Financial Oversight on Good Governance and Regional Financial Management Performance in Banggai

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Abstrack

This study aimed: (1) to analyze the influence of budget participation, clarity of budget target and financial oversight on good governance (2) to analyze the influence of budget participation, clarity of budget target and financial oversight on budget financial management performance (3) to analyze the influence of good governance on budget financial management performance (4) to analyze the influence of budget participation, clarity of budget target and financial oversight on the performance of regional financial management through good governance. This study employed quantitative approach using primary data through a questionnaire of 289 respondents. This study was conducted from July to September. The data were analyzed using Structural Equation Modeling (SEM) and supported with the Amos Version 25 and SPSS Version 25 programs. The result of this study revealed that: (1) budget participation, clarity of budget target and financial oversight had a positive and significant influence on good governance; (2) budget participation and clarity of budget target had a positive and significant influence on the performance of regional financial management (3) financial oversight had a positive but insignificant influence on the performance of regional financial management; (4) budget participation, clarity of budget target and financial oversight had a positive and significant influence on the performance of regional financial management through good governance.

Keywords: *Budget Participation, Clarity of Budget Targets, Financial Oversight on Good Governance and Regional Financial Management Performance*

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I. Preliminary

Since the reform era in 1998, the development paradigm in Indonesia has shifted from a centralized to a decentralized development model. The division of authority is part of the policy direction to develop regions known as the "Regional Autonomy" policy. In the 1945 Constitution, regional governments have the authority to regulate and manage their government affairs according to the principles of autonomy and co-administration. The granting of broad autonomy to the regions is directed at accelerating the realization of social welfare through service improvement, community empowerment and participation. In addition, through autonomy, the regional area is expected to be able to increase competitiveness by taking into account the principles of democracy, equity, justice, privileges and specificities as well as regional potential and diversity within the system of the Unitary Region of the Republic of Indonesia. One of the MPR Decrees, namely the MPR Decree Number XV/MPR/1998 concerning "Implementation of Regional Autonomy, Regulation, Distribution and Utilization of National Resources in an equitable manner and Balance of Central and Regional Finances within the Framework of the Unitary Region of the Republic of Indonesia" is the legal basis for the issuance of Law no. 22 of 1999 concerning Regional Government and Law no. 25 of 1999 concerning Financial Balance between the Central and Regional Governments as the basis for implementing regional autonomy. Reforms continued and changes occurred again with the issuance of Law no. 32 of 2004 as a substitute for Law no. 22 of 1999 and Law No. 33 of 2004 as a substitute for Law No. 25 of 1999. And the last change is Law No. 23 of 2014 which is the last revision of the Regional Government. Law No. 32 of 2004 gives authority to regional governments to regulate all government affairs and allows the regions concerned to regulate and manage the interests of the local community. The broad autonomy authority obliges local governments to improve public services and welfare in a democratic, fair, equitable and sustainable manner. Law no. 33 of 2004 concerning the Financial Balance between the Central and Regional Governments caused fundamental changes regarding the arrangement of central and regional relations. Regardless of whether a region is ready or not to implement the two laws, regional autonomy is believed to be the best way to encourage regional development because through regional autonomy independence in carrying out development can be carried out effectively and efficiently. The

main mission of the two laws is that decentralization does not only mean the delegation of authority from the central government to lower levels of government, but also the delegation of some government authorities to private parties in the form of privatization.

Theoretically, this decentralisation is expected to produce two tangible benefits, namely: first, encouraging increased community participation, initiative and creativity in development, as well as encouraging the distribution of development results (justice) in all regions by utilizing the available resources and potential in each region. -each region. Second, improve the allocation of productive resources by shifting the role of public decision-making to the lowest level of government that has the most complete information. Furthermore, if we look at the objectives of regional autonomy according to Law Number 22 of 1999, now Law No. 23 of 2014 regional autonomy is directed at spurring equitable distribution of development and its results, improving people's welfare, promoting initiative and active participation of the community and increasing the utilization of regional potential optimally and integrated in a real, dynamic and responsible manner to strengthen national unity and integrity, reducing the burden on central government and local intervention which will provide opportunities for local level coordination. The central government's policy of implementing regional autonomy is a concrete step in realizing true government decentralization. The purpose of the Central Government granting autonomy rights to regional governments is to accelerate the realization of community welfare through service improvement, empowerment, and community participation. Along with the implementation of regional autonomy by the central government, regional governments have a greater responsibility to utilize the potential of their respective regions to advance the region. Darise (2018: 2) reveals that the main characteristics of an area capable of implementing autonomy are:

- 1) regional financial capacity, meaning that regions must have the authority and ability to explore financial sources, manage and use their finances which are sufficient enough to finance the administration of their government, and
- 2) reliance on central assistance should not be a priority so that regional own-source revenue can become part of the largest financial source so that the role of local government becomes more extensive.

When viewed from the development of regional income and expenditure in Banggai Regency, which always fluctuates from 2017 to 2021, which can be seen in table 1 below:

Table 1 Realization of Regional Revenue and Expenditure of Banggai Regency in 2017-2021

Year	Description	Budget (Rp)	Realization (Rp)	Percentage (%)
2017	Income	1,962,836,563,083.00	1,855,045,844,098.03	94.51
	Expenditure	1,723,799,852,170.04	1,597,232,147,342.43	92.66
2018	Income	2,013,543,122,894.23	1,852,008,921,001.28	91.98
	Expenditure	1,690,955,167,067.87	1,524,868,788,784.21	90.18
2019	Income	2,044,868,788,784.21	1,898,506,690,113.68	92.87
	Expenditure	90.18651,594,343.93	1,536,560,255,493.14	90.56
2020	Income	1,989,250,026,695.83	1,959.703	98.51
	Expenditures	1,648,304,859,622.03	1,959,743614,241,674.00	89.22
2021	Income	1,991,429,334,671.00	2,115,804,450,981.83	106.25
	Expenditure	1,780,154,525,926.00	1,647,879,795,983.73	.

Source: BPKAD Kab. Proud, 2022

Fluctuating developments in Banggai Regency regional income and expenditure for 2017-2021 in table 1 above mean that regional financial management, especially in Banggai Regency, is not yet fully effective, coupled with regional spending that is not fully effective with the budget ceiling that has been prepared by the Government, this indicates that the role budget participation, clarity of budget targets and financial oversight functions have not been carried out optimally by the Government. Giving opinions on local government financial reports by the Financial Audit Board is influenced by several factors, including public participation in preparing the budget, clarity of budget targets in financial management, internal government control as reflected in the government's internal control system carried out by APIP, in this case, the Inspectorate Regency/City for Regency/City Regional Government. The budget targets that have been set by the Banggai Regency Government will help the performance of leaders at the OPD level. The clarity of the budget targets will make it easier for officials to achieve the goals of government agencies. The clarity of the budget target is used as a decision-making process and must be accounted for by the state in a transparent manner. Accountability for the clarity of budget targets is made in the budget realization report of the programs that have been budgeted for and realized in the public sector financial reports. Various programs implemented by the Government of Banggai Regency are spread across 102 OPDs but there are still several programs in various OPDs that are not following the development improvement program in reporting performance and financial achievements. preparation of the

OPD budget work plan (RKA) and RAPBD, preparation of budget planning, reporting and accountability of OPD financial administration. The next program is to increase the quality and quantity of public services that address information and data management. Program efforts that are realized precisely and effectively can help local governments know the extent to which the performance and level of awareness of government agencies to be accountable for their performance to the public provide a positive view of the community.

The existence of clear budgetary goals will make it easier to be accountable for the success or failure of carrying out organizational tasks to achieve the goals and objectives that have been previously set. Unclear budget goals will cause budget implementers to become confused, uneasy and dissatisfied at work. This causes uncertain environmental conditions (Suhartono and Mochammad, 2006). Every organizational activity must be measurable and its relationship to the attainment of the future direction of the organization stated in the vision and mission of the organization must be stated. With the measurement of the level of success of an organization in the form of an evaluation mechanism, it can be seen the performance of an organization, Herawaty (2011). Furthermore, if seen from the role of internal control of the Regional Government, namely the Regency / City Inspectorate, whose job is to assist the government to test the effectiveness of the internal control system, and evaluate the design, implementation, effectiveness of the activities, programs and targets previously set. The results of the testing and evaluation of internal control are largely determined by the level of accountability and professionalism of the government's internal control apparatus. The Directorate General of Regional Autonomy (2001) states that the direction and general policy of the APBD contain information regarding the goals and objectives to be achieved by the region concerned in a certain fiscal year. These two components of APBD direction and general policy are the answer to "where do we want to be" in the strategic planning process. Goals are directions that will show the destination in the future, while targets show the limits (milestones) to what extent the goals that have been set can be achieved. Budget user officials/goods users in carrying out the tasks referred to in Article 10 may delegate part/all of their authority to work units in SKPD as budget user power/goods user power. The delegation of some of the authorities as mentioned previously was based on considerations at the regional level, the size of the SKPD, the amount of money managed, workload, location, competency and/or span of control and other objective considerations. The internal auditor is a control function that measures and evaluates the effectiveness of activities within local government organizations. Ruth Hubbard (2019), states that internal auditors in carrying out their duties must adhere to the principles and internal code of ethics of government auditors that have been established. The principles and code of ethics are:

1. Integrity (honesty and fairness)
2. Objective
3. Competence, (a combination of skills, knowledge and experience)
4. Confidence (confidential information)
5. Independent (unbiased)

Based on the description above, the researcher is interested in conducting research with the title "The Influence of Budget Participation, Clarity of Budgetary Targets and Financial Oversight on Good Governance and Financial Performance of the Banggai District Government".

II. Research Method

Research Approach

Following the research objectives that have been formulated, this study uses a pattern of explanation (level of explanation), namely research that is intended to explain the position of the variables studied and the relationship between one variable and another and test the hypotheses that have been determined. formulated. Thus this study explains the magnitude of the influence of budgetary participation, accountability and financial oversight variables on good governance and regional financial performance. The scope of study and testing is in Banggai Regency. This research uses a survey approach, namely to find out some of the variables that make up good governance and regional financial performance in Banggai Regency. In addition to the variables mentioned above, there are identified variables namely budget participation, accountability and financial oversight. The purpose of this research is to explain the phenomenon by conducting research between the variables of the variables studied. Operationally this design is used to examine a characteristic or phenomenon of the population which is then used as a research subject. The relationship between the variables studied is based on previous studies and literature reviews. The unit of analysis used in this study is the individual. The individuals referred to here are budget users, echelon III and echelon IV structural officials in each Regional Apparatus Organization (OPD), totalling 102 within the scope of the Banggai Regency Government.

Types and Sources of Data

The types and sources of data used in this study are:

1. Primary data is data obtained directly from respondents at the research location.

2. Secondary data, namely data obtained in the form of certain sources, such as financial reports, reports on regional government administration, regional budgets, government agency performance accountability reports, literature, research results, scientific journal documents and laws and regulations that are relevant to the problem this research.

The source of data in this research is the answers to the questionnaires which will be distributed to respondents from each OPD.

Data Collection Techniques

This research describes the scope of research in the form of a survey. The research environment includes library research and field research. The data used in this study is primary data in the form of respondents' perceptions of the variables used. The method of communication with the respondents in this study uses a questionnaire filled out by the respondents. Data collection techniques used were observation and in-depth interviews with respondents. The data collection methods in this study are:

1. Observation, namely an effort that can be used to make systematic observations and records of research objects which in this case involve data on participation in budgeting, clarity of budget targets, financial supervision, good governance and regional financial performance reports and others.
2. The interview method is intended to further deepen and strengthen the existence of research data through a questionnaire
3. Questionnaire is a data collection technique by asking several questions in writing which are given to respondents to obtain data related to the problems faced in regional financial management in Banggai Regency.
4. Documentation is an attempt to obtain some data through recording several documents and other evidence contained in the research location.

Population and Sample

The population in this study is the number of State Civil Apparatuses (ASN) who are directly and indirectly related to the regional financial management of the Banggai Regency. Furthermore, from the number of ASNs, each OPD was taken, namely, Service, Agency, District and Technical institutions with the number of OPD within the scope of the Banggai Regency government as many as 102 OPD, consisting of 46 Kelurahan, 23 Sub-Districts and 33 Agencies, Agencies, Units and Inspectorates. To get a clearer picture of the population that could be sampled in this study, each SKPD was taken that was directly related to regional financial management because of their position, namely budget users, echelon III and IV. The number of Banggai Regency ASN employees is 7,262 people. With the number of echelons III and IV as many as 1,042 people.

Data Analysis Techniques

Both qualitatively and quantitatively, data analysis is an activity after data from all respondents or other data sources are collected. So based on the hypothesis and design of the study, the data that has been collected will be analyzed using several analytical models. The analysis model used is structural equation modelling (SEM). All data analysis will be calculated using the computer application program SPSS 25.0 for Windows and AMOS 25.0 program. Furthermore, SEM modelling, according to Agusty Ferdinand, is made through the following stages:

- a. Theory-based development
- b. Development of flowcharts to show causality relationships.
- c. Convert flowcharts into a series of structural equations and measurement model specifications.
- d. Selection of the input matrix and estimation techniques for the model created
- e. Assessing problem identification
- f. Evaluating models
- g. Interpreting and modifying the model

III. Research Results And Discussion

Data Testing and SEM Analysis Model Analysis

of research results using Parametric Inferential Statistics with structural equation model causality analysis (Structural Equation Model/SEM) through the AMOS program (Ferdinand, 2006; Ghozali, 2017). Before testing the hypothesis using SEM, two types of tests were carried out (Ferdinand, 2006), namely: 1) model testing and 2) causality hypothesis testing.

Confirmatory Factor Analysis

The variables used in this study are budget participation (X1), clarity of budget targets (X2), financial supervision (X3), good governance (Y1) and financial performance of the Banggai district government (Y2). Each variable is measured based on several indicators.

In this study, the factor loading values taken were the final loading values from the final Structural Equating Modeling (SEM) results. An indicator is considered valid if the loading factor value is ≥ 0.70 and the probability level is < 0.05 or 0.000 (Ghozali, 2017: 341). Based on the empirical model carried out in this study, it is possible to test the hypothesis proposed by testing the path coefficients in the structural equation model. Table 21 is a hypothesis test by looking at the value, if the p-value is less than 0.05 , then the influence between the variables is significant. The test results are presented in the following table:

Table 21 Total Influence, Direct Influence Between Variables

No	Variable			P-Value	Direct Effect	Indirect Effect	Total Effect	Description
	Exogenous	Intervening	Endogenous					
Direct influence								
H-1	Budget participation (X1)	Good Governance (Y1)	-	0.000	0.888	-	0.888	Significant Positive
H-2	Clarity of budget targets (X2)	Good Governance (Y1)	-	0.032	0.307	-	0.307	Significant Positive
H-3	Financial supervision (X3)	Good Governance (Y1)	-	0.35	0.213	-	0.213	Significant Positive
H-4	-	Good Governance (Y1)	Regional financial performance (Y2)	0.23	0.323	-	0.323	Significant Positive
H-5	Budget participation (X1)	-	Regional financial performance (Y2)	0.031	0.213	-	0.213	Significant Positive
H-6	Clarity of budget targets (X2)	-	Regional financial performance (Y2)	0.000	0.886	-	0.886	Significant Positive
H-7	Financial supervision (X3)	-	Regional financial performance (Y2)	0.083	0.075	-	0.075	Positive Not Significant
Indirect influence								
	Variable			P-Value	Direct Effect	Indirect Effect	Total Effect	Information
	Exogenous	Intervening	Endogenous					
H-8	Budget participation (X1)	Good Governance (Y1)	Regional financial performance (Y2)	0.001	0.888	2,941	3,829	Significant Positive
H-9	Clarity of budget targets (X2)	Good Governance (Y1)	Regional financial performance (Y2)	0.005	0.307	2,525	2,832	Significant Positive
H10	Financial supervision (X3)	Good Governance (Y1)	Regional financial performance (Y2)	0.009	0.213	2,328	2,541	Significant Positive

Source: 2022 Data Processing Results (appendix 3).

From all 10 direct and indirect hypothesized models, there is one direct path that is not significant. The interpretation of table 21 can be explained as follows:

1. Budget participation has a positive and significant direct effect on good governance with p-value = $0.000 < 0.05$ with a coefficient value of 0.888 , this coefficient indicates that budget participation makes a good contribution to good governance in regional financial performance, thus hypothesis 1 is accepted.
2. The clarity of budget targets has a positive and significant influence on good governance with p-value = $0.032 < 0.05$ with a coefficient value of 0.307 , this coefficient indicates that the clarity of budget targets applied supports good governance in regional financial performance, thus hypothesis 2 is accepted.
3. Financial supervision has a positive and significant influence on good governance with p-value = $0.035 < 0.05$ with a coefficient value of 0.213 , this coefficient indicates that the applied financial supervision supports good governance in regional financial performance, thus hypothesis 3 is accepted.

4. Good Governance has a positive and significant influence on the Financial Performance of the Regional Government of Banggai Regency with $p\text{-value} = 0.023 < 0.05$ with a coefficient value of 0.323, this coefficient indicates that the implementation of good governance will improve regional financial performance, thus hypothesis 4 is accepted.
5. Budget participation has a positive and significant influence on the Regional Financial Performance of the Banggai Regency Government with $p\text{-value} = 0.031 < 0.05$ with a coefficient value of 0.213, this coefficient indicates that budget participation makes a good contribution to Regional Financial Performance, thus hypothesis 5 is accepted.
6. The clarity of budget targets has a positive and significant influence on the regional financial performance of the Banggai Regency Government with a $p\text{-value} = 0.000 < 0.05$ with a coefficient value of 0.886, this coefficient indicates that the clarity of appropriate budget targets supports regional financial performance, thus hypothesis 6 is accepted.
7. Financial supervision has a positive and insignificant effect on the regional financial performance of the Banggai Regency Government with $p\text{-value} = 0.083 < 0.05$ with a coefficient value of 0.075, this coefficient indicates that the clarity of appropriate budget targets supports regional financial performance, thus hypothesis 7 is not accepted.
8. Budget participation has a positive and significant influence on the Regional Financial Performance of the Banggai Regency Government through good governance with a $p\text{-value} = 0.001 < 0.05$ with an indirect effect value of 2.941. This means that the indirect effect is greater than the direct effect, thus hypothesis 8 is accepted.
9. The clarity of budget targets has a positive and significant influence on Regional Financial Performance through Regional Good Governance Banggai Regency Government through Good Governance with a $p\text{-value} = 0.000 < 0.05$ with an indirect value of 2.525. This means that the indirect effect is greater than the direct effect, thus hypothesis 9 is accepted.
10. Financial supervision has a positive and significant influence on Regional Financial Performance through the Regional Good Governance of the Banggai Regency Government, with a $p\text{-value} = 0.009 < 0.05$ with an indirect value of 2.328. This means that the indirect effect is greater than the direct influence, so hypothesis 10 is accepted.

IV. Discussion

of the variables that influence Good Governance and the Financial Performance of the Banggai District Government. This discussion will answer the research problems that have been proposed in Chapter I. Based on the results of the significance test, the hypotheses proposed in Chapter III are discussed, whether accepted (which is supported by facts) or rejected accompanied by an explanation of the empirical and theoretical meaning. The results of the analysis are described and then discussed their relevance to related theories, previous studies, and empirical facts. From the research results it is hoped that research findings can be disclosed as a basis for further similar research:

1. The Effect of Budget Participation on Good Governance

The research results prove that budget participation has a positive and significant effect on good governance. This shows that the participation of budget users can improve the Good Governance of the Banggai Regency Government. The results of this study can be interpreted that the implementation of Good Governance budget users are involved and contribute to the preparation of the budget so the implementation of good regional governance must be oriented towards the principles of responsibility by prioritizing the interests of the community. With budgetary participation, it is hoped that each individual will be able to improve their performance following the targets set (Nazaruddin and Setyawan, 2012). Apparatus from each local government agency participates and is given high participation in preparing the budget. Their performance will increase and they also have the responsibility to realize the budget following the targets set. This is based on the premise that when goals or standards designed in a participatory manner are approved by superiors, employees will be serious about achieving organizational goals. So, if officials from each local government agency participate and are given high participation in preparing the budget, then the performance of local government officials will also significantly increase according to the target given. This research is following the argument of goal-setting theory (Erez and Arad, 1986) that budget preparation emphasizes the involvement of managers of each responsibility centre in the process of preparing and setting budget targets for which they are responsible. The manager's involvement in the budgeting process is an effective way of creating alignment of the goals of each responsibility centre with the overall goals of the organization. Budgetary participation requires the involvement of not only top-level leaders but also lower-level leaders in the budget preparation process. It is hoped that with inter-management coordination, a budget can be created that can meet the managerial needs of OPD, and ultimately improve good governance and communicate it to lower-level leaders as long-term and short-term

work plans. The budget can be achieved through the implementation of a series of activities that have been previously determined in the form of a budget (Mardiasmo, 2016: 41). (Azizah, Rinaldo, and Meyla 2022).

2. The Effect of Clarity of Budget Targets on Good Governance

The results of the study found that clarity of budget targets had a positive and significant effect on good governance in the Government of Banggai Regency. This means that if the clarity of budget targets is getting better, good governance will improve. The first indicator aims to make specific, clear and understandable details, namely controlling various activities and financial transactions carried out within the organizational environment. Based on respondents' perceptions, the average value is 4.03% in the good category. This means that the clarity of controlled budget targets makes it easier for the apparatus to make financial reports following applicable and applied procedures to contribute to Good Governance in the regional government of Banggai Regency. The results of this research following the Clarity of Budget Targets Based on Permendagri No. 13/2006 and renewed by Permendagri No. 59/2007 concerning guidelines for regions to manage their finances, mentions regarding the preparation of Work Plans and Budgets for Regional Work Units (RKA-SKPD) to meet the needs of cost calculations following achievements and accountability, optimal, efficient and effective results are required with clarity of budget targets. The preparation of a budget that contradicts performance has implications for the failure of the plans that have been prepared. According to (Bastian, 2006), continuous performance measurement will provide feedback, so that future success can be achieved if continuous improvement is made. Estimated costs have been prepared and determined not only as cost and revenue goals for responsibility centres but also as a means for control, communication, coordination, performance evaluation and motivation (Abdullah, Wa Ode and Astrinigita, 2017). The same research was conducted by Sembiring, LD, Sudirman, A., & Silitonga, HP (2020). Link and match theory by Helene in Pasiga (2020:173) links and matches controlled financial management in Good Governance. This theory implies that financial management must be controlled according to the work environment, risk assessment, activities, information and communication as well as internal monitoring to support the principles of good governance in local government financial management. That is the importance of paying attention to and improving the integrated relationship (link and match) of each control activity in financial management to make it easier to apply the principles of Good Governance.

3. The Effect of Financial Supervision on Good Governance

The results of the study prove that financial supervision has a positive and significant effect on good governance. This shows that better financial supervision will be followed by an increase in Good Governance in the Banggai Regency Government. Regional financial supervision is an activity process aimed at ensuring that regional governments run effectively and efficiently following plans and provisions of laws and regulations. Supervision is fully directed to avoid the possibility of misappropriation or deviation from the objectives to be achieved. Through supervision, it is hoped that it can help carry out the policies that have been set to achieve the goals that have been planned effectively and efficiently. This research is not in line with the results of research conducted by (Binawati and Badriyah 2022) who found that the openness of regional financial supervision has a positive but not significant effect on regional financial management. The Regional Financial Supervision variable is measured through six indicators which are expected to be a measure of regional financial supervision of regional government financial performance in Banggai Regency. The first indicator is independence is honesty. Based on the perception of respondents with an honest mean value of 3.63%. This means that employees have a responsibility to cooperate with fellow team members to maintain trust and honesty. Good governance includes the use of power in economic, political and administrative matters when governing the country at all levels. Ulum and Sophiani (2016: 34) show that good governance covers all aspects of life in the legal, political, economic and social domains. Good governance is also closely related to the exercise of government power in the executive, legislative and judiciary. Good governance is a form of acceptance of the importance of a set of regulations or governance that regulates good relations, functions and interests of various parties in business affairs and public services. The principles of good governance are very important to realize good governance. Starting from the meaning of good governance, it is necessary to provide relevant information and describe the performance of the public sector which is very important in providing accountability for all activities to all interested parties. The results of this study can be interpreted that in good governance activities it takes people who have the principles of justice, namely moral demands to be interested in pursuing governance in the field of governance based on the confirmatory factor analysis model test, which has a loading factor value of the principle of justice of 0.892, this means that the data and models are very following the indicators used as instruments to prove that Good Governance has a significant effect on the financial performance of the regional government in Regency Banggai.

4. The effect of good governance on regional financial performance

Based on the results of the study it was found that good governance had a positive and significant effect on regional financial performance in the Banggai Regency Government. This has implications for Good Governance indicators namely participation, transparency, responsibility, accountability, value for money is implemented well, it can be proven based on a direct effect value of 0.323, and a p-value level of 0.023 is less than 0.005, this shows that Good Governance has an effect positive and significant impact on regional financial performance in Banggai Regency. This means that the better the implementation of Good Governance will be followed by an increase in the financial management of the Regional Government of Banggai Regency. There is a good governance relationship with public financial management. Good Governance is defined as the ability to organize and manage activities and actions to achieve goals (Achmad, 2010:63). Financial management is defined as an action that involves more than two people working together on the basis of interests in handling financial activities to achieve Osborn and Plastrik's goals. (2015:172). Previous research conducted by Nasution, Erlina & Sari (2016) suggested that good governance has an effect on regional financial management. The same research was conducted by Kamelia (2014). Found that Regional Financial Management and Good Governance simultaneously affect Government Performance. Good Governance to regulate relationships, functions and interests of various parties in business affairs and public services. By implementing good good governance, one of the benefits that can be taken is increasing performance through creating better decision-making processes, increasing efficiency and further improving public services. By implementing Good Governance, of course the performance of a government agency will run well in accordance with the goals of the organization. It can be concluded that if the implementation of Good Governance is improved, it can automatically improve the performance of the organization (Mulyawan, 2009). However, in contrast to the results of research conducted (Binawati and Badriyah 2022) found that good governance has no effect on the performance of regional financial management.

5. The Effect of Budget Participation on Regional Financial Performance

The results of the study prove that budgetary participation has a positive and significant effect on regional financial performance. This shows that the better the participation of the budget, the regional financial performance will further improve.

Based on the confirmatory factor analysis model test, all indicators make significant contributions to the budget participation variable, as well as indicators of regional financial performance, make a significant contribution, so that in the final model the Equation Structure model gives significant results between budget participation and regional financial performance of the Banggai district government. Budgetary participation is a process that involves individuals directly in it and has an influence on the preparation of budget goals whose achievements will be assessed and likely to be rewarded based on achieving their budget goals (Brownell, 1982). The results of this study are following the opinion expressed by Anthony (2010) Budget participation is the stage of management participation in preparing the budget and the influence of the budget on the centre of responsibility. Anthony et al (2010) found that participation in the budgeting process is an effective approach to increasing managerial motivation. A high level of participation tends to encourage managers to be active in understanding the budget so that managers have a better understanding of facing difficulties when executing the budget. Garrison et al., (2013: 384) Budget participation is a bottom-up approach in the budgeting process, where the flow of budget data in a participatory system starts from a lower level of responsibility to a higher level of responsibility. Everyone who has responsibility for cost/revenue control has to prepare an estimated budget and submit it to the highest level of management. These estimates are then reviewed and consolidated in their movement towards a higher level of management. The results of this study are in line with the results of research conducted by Erni Tjan (2014), The Influence of Budget Participation, Transparency and Local Government Characteristics on Organizational Excellence and Regional Financial Performance of Regencies and Cities in North Maluku Province. The results of the study show that there is a significant influence and a positive relationship between budget participation and regional financial performance. Husmaruddin (2015) The results of the survey show that budget participation, leadership style and good governance have a direct positive and significant impact on the performance of financial managers.

6. The Effect of Clarity of Budget Targets on Regional Financial Performance

The results of the study prove that the clarity of budget targets has a positive and significant effect on regional financial performance. This shows that the better the clarity of budget targets, the better regional financial performance will be. Based on the confirmatory factor analysis model test, all indicators make a significant contribution to the variable clarity of budget targets, as well as indicators of regional financial performance, make a significant contribution, so that in the final model the Structure of Equation Modeling provides significant results between the clarity of budget targets on local government financial performance Banggai district. The results of this study are following Kenis (1979) in Putra (2013) explaining that the clarity of budget

targets is the extent to which budget objectives are set clearly and specifically with the aim that the budget can be understood by those who are responsible for achieving these budget goals. The clarity of budget targets has implications for officials to prepare budgets following the targets to be achieved by government agencies. Unclear budget targets will cause budget executors to become confused, uneasy and dissatisfied with their work. This causes the budget executor is not motivated to achieve the expected performance. Badriyah (2022) with the same independent variables, namely budget participation, clarity of budget targets and financial supervision with the endogenous variables being local government performance and regional performance accountability where the research results explain that the independent variables have a positive and significant effect. Research conducted by Anisa Pratiwi (2013) examined the accuracy of the budget preparation schedule, clarity of budget targets and participation in the preparation of SKPD managerial performance in the Sorolangun district government. The results of the study show that simultaneously the accuracy of the budget preparation schedule, the clarity of budget targets and the participation in budget preparation have a significant effect on SKPD managerial performance. Previous research conducted by Datu, Wokas & Walandouw (2022) based on the results of multiple regression analysis tests found that Clarity of Budget Targets has a significant effect on Managerial Performance at Minahasa District Government Agencies.

7. The effect of financial supervision on regional financial performance.

Based on the results of this study, shows that the direct effect of financial supervision on regional financial performance has a direct effect value with a magnitude of 0.075 and a significance level of 0.083 which is greater than 0.05, this indicates that financial supervision has a positive effect but is not significant on regional financial performance in Banggai Regency. This means that financial supervision has not optimally increased regional financial performance. The data shows that financial supervision has a positive but not significant effect on the performance of financial managers. It can be explained that the implementation of financial supervision in the Regional Government of Banggai Regency has not been able to have a significant effect on the creation of better financial manager performance. The results of this study are following the opinion (of Sitti Mispah, and Nuramal (2022) say that the application of internal control by the Regional Government has not been able to have a significant influence on the creation of better financial management performance. Financial supervision can help an organisation achieve achievements and profitable targets and prevent loss of resources. Can help produce financial reports that can be trusted. And can also ensure an organization complies with laws and regulations, and avoid a bad reputation and all the consequences. Furthermore, it can also help direct an organization to achieve its goals and avoid things which are detrimental to Halidayati, I. (2014). This supervision can prevent as early as possible the occurrence of storage, waste, fraud, obstacles, errors and failures in achieving goals and carrying out organizational tasks (Primadonna and Alamanda, 2013), but opinions say it is not following the results of this research. The results of the research conducted (Novitasari, 2020) found that internal supervision had a significant positive effect on the performance of the regional government SKPD in Semarang City. This can prove that good internal control, if there is good control, can give trust to the community and supervision can be carried out following existing indicators.

8. The effect of budgetary participation on regional financial performance through Good Governance.

Based on the results of this study, shows that the direct effect of budgetary participation on regional financial performance has a direct effect value of 0.213. To test the indirect effect of budgetary participation on regional financial management performance through Good Governance using the Sobel Test Calculator for the Significance of Mediation. The test obtained an indirect effect value, the value obtained was 2.941, with a significance level of 0.001. This means that budget participation has a positive and significant effect on regional financial performance through good governance. So it was found that the indirect influence has a greater influence than the direct influence. This provides very good information for the regional government of Banggai Regency that to improve regional financial performance, budget participation needs to be adjusted to Good Governance to have a positive impact on regional financial management. The results of the research by testing the hypothesis are described in Table 16 above. the coefficient value of the budget participation variable on the performance of financial managers through Good Governance is 2,941 with $P = 0.001 < 0.05$. The data shows that budget participation has a significant positive effect on the performance of financial managers through Good Governance. It can be explained that the existence of good and planned budget participation will produce better Good Governance that has an impact on increasing good regional financial performance. These results mean that the Regional Government of Banggai Regency has implemented good budget participation and has been applied in program management so that it can improve Good Governance so that with Good Governance good government administration can influence employees/apparatuses in improving their performance and realizing the performance of financial managers. The findings of this study explain that budget participation can improve the performance of regional financial managers by means that the regional government of Banggai

Regency must first realize, improve, and increase budget participation. The results of testing the ninth hypothesis state that budget participation has a positive and significant effect on the performance of financial managers through Good Governance of the local government of Banggai Regency. This result means that better participation in the budget implemented by the government will improve Good Governance and have an impact on increasing the performance of local government financial managers.

9. The effect of clarity on budget targets on regional financial performance through Good Governance.

Based on the results of this study, shows that the direct effect of budget clarity on regional financial performance has a direct effect value of 0.886, to test the indirect effect of budget target clarity on regional financial management performance through Good Governance using the Sobel Test Calculator for the Significance of Mediation. The test obtained an indirect effect value, the value obtained was 2.525, with a significance level of 0.005. This means that the clarity of budget targets has a positive and significant effect on regional financial performance through good governance. Indirect influence has a greater influence than direct influence. This provides very good information for the local government of Banggai Regency to improve regional financial performance. The clarity of budget targets must be carried out properly following the dynamics of the environment for management activities in the financial sector in detail, standards for achieving targets, and priority targets for accountability in the financial sector according to the programs and activities implemented. and continue to monitor based on careful inspection. This is important so that the achievement of regional financial performance is in line with expectations. This research supports the agency theory, namely a work contract between management (agent) and investors (principal) in the government, with the head of the OPD as the agent and the community as the principal. This research also supports the theory of good government governance in which good governance is created between strata of government and between the government and its people. This research is following the opinion of Kennis (1979: 201) which states that managers give positive and relatively strong reactions to increase the clarity of budget targets. Top-level management can increase job satisfaction, reduce work stress, and improve budget-related attitudes, budget performance, and cost efficiency of lower-level managers significantly increasing the clarity and rigour of their budget goals. The achievement of good local government financial performance is due to the implementation of the principles of good governance in an organization as a whole and the strong commitment of members of the organization to apply the principles of good governance in carrying out their work. If all members of the organization can maintain their commitment and are followed by maintaining their level of compliance in managing regional finances, they will be able to create a better financial performance. This theoretical view of governance principles is in line with the actualization of governance according to the United Nation Development Program (UNDP, 2001) that a country's development program is to guarantee the realization of good governance which involves active participation, guarantees law enforcement, bureaucratic transparency, reliability (service responsibility). , strong consensus support, time efficiency, the effectiveness of benefits and accountability (accountability).

10. The Effect of Financial Oversight on Regional Financial Performance Through Good Governance

Based on the results of this study, shows that the direct effect of financial supervision on regional financial performance has a direct effect value with a magnitude of 0.213, to test the indirect effect of budget target clarity on regional financial management performance through Good Governance using the test Sobel Test Calculator for the Significance of Mediation. The test obtained an indirect effect value, the value obtained was 2.328, with a significance level of 0.005. This means that the clarity of budget targets has a positive and significant effect on regional financial performance through good governance. Indirect influence has a greater influence than direct influence. This provides very good information for the local government of Banggai Regency to improve regional financial performance. Financial supervision must be carried out properly according to independence, be honest, have high integrity, not be influenced by anyone, know related to auditing, have the freedom to apply supervisory standards, and continue to carry out monitoring based on careful examination. This is important so that the achievement of regional financial performance is in line with expectations. The results of testing the tenth hypothesis stated that financial supervision had a positive and significant effect on the performance of financial managers through local government good governance in Banggai Regency. This result means that better financial supervision implemented by the government will improve Good Governance and have an impact on increasing the performance of local government financial managers. The results of testing the hypothesis have supported the opinion of Nasution, Supraja, G., & Damanik, AF (2022) that the oversight function is an important issue for the government to ensure the implementation of government work programs in an accountable manner. Increasing regional financial management activities with larger and more detailed budget values for various work programs makes the

oversight function even more important to prevent fraud and irregularities and to direct more optimal use of the budget for quality work programs. Through supervision, it can be seen whether a government agency has carried out activities following its duties and functions and has used the public budget effectively and efficiently, and following the provisions that have been set. Financial supervision aims to assess the management control system, efficiency and effectiveness, transparency, accountability and clean free from practices of corruption, collusion and nepotism from the implementation of main tasks and functions as well as compliance with laws and regulations in the framework of improving and or improving performance for the realization of good governance

Relevance of Theory with Research Results

Some several studies and theories are considered relevant to this research including research from Beny (2013), Nur Diana Wardani, Dewi Silvia (2021), Azizah Rahman, and Marwah Yusuf (2021) where the results of this study show that budget participation, the clarity of budget targets and financial supervision has a positive and significant effect on regional financial performance. From a high level of participation, it tends to encourage leaders to be active in understanding the budget so that leaders have a better understanding of dealing with difficulties when executing the budget. Budget participation is one of the bottom-up approaches in the budgeting process, where the flow of budget data in a participatory system starts from a lower level of responsibility to a higher level of responsibility so that regional financial performance can be maximized. Everyone who has responsibility for cost/revenue control has to prepare an estimated budget and submit it to the highest level of management. These estimates are then reviewed and consolidated in their movement towards a higher level of management (Garrison et al., 2013:384). In terms of the clarity of budget targets, it is still relevant to several other theories and studies, namely the Directorate General of Regional Autonomy (2001) states that clarity of budget targets is the direction and general policy of the APBD which contains information about the goals and objectives to be achieved. by region in a given fiscal year. According to Emilia (2013), the clarity of budget objectives refers to the level at which budget objectives are stated specifically and clearly, and are understood by those responsible for fulfilling them. Goals are directions that will indicate regional destinations in the future, while targets indicate the limits (milestones) to what extent the goals that have been set can be achieved. Unclear budget targets will cause budget execution to become confused, and dissatisfied with work. This causes budget executors to be unmotivated to achieve the expected good governance and financial performance. The concept of "Good Governance" or "Good Governance" is the embodiment of predictability, openness, and enlightenment in decision making; professional bureaucracy full of work ethic; the government as an executive who is accountable in every action; and strong participation of community institutions in public affairs; and all elements act according to laws and regulations (World Bank, 1994). Supervision is needed to find out whether the plans that have been prepared can run efficiently, effectively, and economically. Supervision according to presidential decree number 74 of 2001 concerning procedures for supervising the implementation of the regional government, article 16 states that regional financial supervision is a process of activities aimed at ensuring that regional government runs according to plans and provisions of laws and regulations.

V. Research Findings

From the results of the research and discussion that have been previously put forward, there is one category of findings in this study, namely:

results of financial supervision research found a positive but not significant effect on regional financial performance. This means that a public sector organization that has a high level of oversight does not improve financial management. This is because a high level of supervision will cause employees and leaders to experience pressure in carrying out their duties. Pressure makes a person work uneasy and relaxed because he is always being watched. Another factor that causes the results of this study to be insignificant is the incompetence of financial supervisors at the Inspectorate level and the echelon II level due to frequent job rotations so that at this stage of the study, many employees rotated their positions so that the process of financial supervision was not optimal. The results of this study are consistent with research conducted by Suparno (2012) which states that a public sector organization that has a high level of oversight does not improve financial management. This is because a high level of supervision will cause employees and leaders to experience pressure in carrying out their duties. Pressure makes a person work uneasy and relaxed because he is always supervised. Supervision should be carried out properly and following applicable regulations. From the results of this test, it is known that there are still several OPDs that have not fully involved the community to participate in supervising financial management which is the key to success in the implementation of regional autonomy. The oversight here is executive oversight through the legislature and society. This is also close to the results of research conducted by Spanish and Wahyudi Isa (2007) that community participation does not affect APBD oversight. This can be interpreted that the non-involvement or role of the community in supervising regional financial management can

result in not achieving good public services. This means that regional financial management is carried out wastefully, and unfairly, not following the needs of the community and is not evenly distributed.

VI. Research Limitations

Based on the researcher's direct experience in this research process, several limitations are experienced and can be several factors that can be considered more for future researchers in further perfecting their research because this research itself certainly has deficiencies that need to be continuously improved in the future research. Some of the limitations in the study, among others:

1. The number of respondents, which is only 289 people who are only included in echelon III and IV, is of course still insufficient to describe the actual situation, which requires an additional number of respondents from echelon II, III and IV.
2. The object of research is only focused on Banggai Regency which is only one of many districts in Central Sulawesi.
3. In the data collection process, the information provided by respondents through questionnaires sometimes did not show the actual opinions of respondents, this happened because sometimes different thoughts, assumptions and understandings were different for each respondent, as well as other factors such as the honesty factor in filling out the respondents' opinions in the questionnaire.

VII. Conclusions And Recommendations

Conclusion

Based on the results of the research and discussion that has been carried out in the previous chapter, several conclusions can be drawn as follows:

1. Budget participation has a positive and significant effect on good governance in the Banggai district government, meaning that the better the budgetary participation, the better the implementation of good governance.
2. The clarity of budget targets has a positive and significant effect on good governance. This means that the clearer the budget target, the better the implementation of good governance.
3. Financial supervision has a positive and significant effect on good governance. This means that the better the financial supervision, the better the implementation of good governance.
4. Good governance has a positive and significant effect on the financial performance of the Banggai Regency Government. This means that good implementation of good governance will improve regional financial performance.
5. Budget participation has a positive and significant effect on regional financial performance in the Banggai Regency Government, meaning that the better the budget participation, the better the regional financial performance will be.
6. The clarity of budget targets has a positive and significant effect on regional financial performance in the Banggai Regency Government, meaning that better clarity of budget targets will be followed by an increase in regional financial performance
7. Financial supervision has a positive but not significant effect on regional financial performance. This means that the implementation of financial supervision in the Regional Government of Banggai Regency has not been able to have a significant influence on the creation of better financial manager performance, because there have been several rotations of positions which have caused the supervisory process to not be optimal. After all, the regional financial supervisors are not yet competent.
8. Budget participation has a positive and significant effect on regional financial performance through good governance, meaning that financial performance will be good if budget participation is carried out by stakeholders so that good governance will be created.
9. Clarity of budget targets has a positive and significant effect on regional financial performance through good governance, meaning that clarity of budget targets that are following needs and clear use will create good governance so that financial performance will increase.
10. Financial supervision has a positive and significant effect on regional financial performance through good governance, meaning that maximum supervision will create good governance which will lead to maximum regional financial performance.

Suggestions

Based on the conclusions, several suggestions can be put forward, which can be taken into consideration by both researchers, academics, and practitioners as follows:

1. Budget participation, clarity of budget targets and financial oversight have a positive and significant effect on good governance and needs to be maintained or increased.

2. The direct influence of budget participation, clarity of budget targets and financial oversight has a positive and significant effect on regional financial performance, which needs to be maintained or further enhanced.
3. Financial supervision needs to be further improved by placing competent people in the field of financial supervision and involving the community in the financial management process, to be able to maximize regional financial performance improvements.
4. The indirect effect of budget participation, clarity of budget targets and financial oversight has a positive and significant effect on regional financial performance, through good governance it is necessary to maintain or increase it.

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