

ANALYSIS OF FACTORS INFLUENCING THE MANAGERIAL PERFORMANCE OF REGIONAL WORKS UNITS (SKPD) OF BANDA ACEH CITY GOVERNMENT¹

ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI KINERJA MANAJERIAL PADA SKPD PEMERINTAH KOTA BANDA ACEH

Dewi Maya Sari², Dara Angreka Soufyan³, Muhammad Ikhwal⁴
Email: dewi@politeknikaceh.ac.id

ABSTRACT

This study aims to investigate how managerial performance at SKPD Banda Aceh City Government is influenced by management control system, public accountability, and clarity of budget targets. The 44 SKPDs in Banda Aceh City, which included organizations, institutions, and offices, made up the study's population. The Head of Service, Head of Finance, Finance Staff, and Secretaries from each SKPD participated in this survey as respondents. There were as many as 176 surveys distributed. There were 152 questionnaires that were returned. Multiple linear regressions were used to analyze the data. The study's findings demonstrate that clear budget targets, management control systems, and public accountability all significantly and positively affect managerial performance at SKPD Kota Banda Aceh.

Keywords: Management Control System, Public accountability, Clarity of Budget Targets, Managerial Performance

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh sistem pengendalian manajemen, akuntabilitas publik dan kejelasan sasaran anggaran terhadap kinerja manajerial pada SKPD Pemerintah Kota Banda Aceh. Populasi dalam penelitian ini seluruh SKPD Kota Banda Aceh yang berjumlah 44 SKPD yang terdiri dari Dinas, Lembaga dan Kantor. Responden dalam penelitian ini adalah Kepala Dinas, Kepala Bagian Keuangan, Staff Bagian Keuangan dan Sekretaris pada setiap SKPD. Kuesioner disebar sebanyak 176 kuesioner. Jumlah kuesioner yang Kembali sebanyak 152 kuesioner. Data dianalisis dengan menggunakan regresi linear berganda. Hasil penelitian menunjukkan bahwa sistem pengendalian manajemen, akuntabilitas publik dan kejelasan sasaran anggaran berpengaruh positif dan signifikan terhadap kinerja manajerial pada SKPD Kota Banda Aceh.

Kata kunci: Sistem Pengendalian Manajemen, Akuntabilitas Publik, Kejelasan Sasaran Anggaran, Kinerja Manajerial.

¹ Diterima 27 Februari 2023, Direvisi 15 Mei 2023

² Dosen Politeknik Aceh

³ Dosen Universitas Teuku Umar

⁴ Mahasiswa D4 Akuntansi Sektor Publik Politeknik Aceh

A. INTRODUCTION

Every government must practice good governance in order to realize the expectations of the populace and accomplish the objectives of the country and state. To ensure that governance and development occur in a manner that is effective, clean, and accountable and free from corruption, collusion, and nepotism, it is vital to establish and implement an accountability system that is exact, clear, and measurable. In other words, people are starting to notice the advantages of providing services to government agencies, therefore their performance is now receiving more attention. This circumstance supports the growing demand for managerial performance evaluation in government organizations.

State administrators are being held to higher standards of accountability for the mandated trust placed in them. Performance of the management or apparatus has a significant impact on public sector performance. To create an advantageous work environment, the work units of public companies have to be able to combine the leadership skills and the subordinate talents, that are influenced by using the performance of the apparatus or managerial. Work units within public organizations are required to be able to use the skills of their leaders and subordinates to create a positive work environment.

Statute Number 22 of 1999, which was revised by Law Number 32 of 2004 addressing Regional Government, established a new paradigm in the use of regional autonomy. This law grants the regions full, sweeping, and

accountable autonomy. The Regional Work Units' district and city levels prioritize offering this authority (SKPD). Organizations in the public sector that are part of the regional government are obligated to offer the finest customer service in a transparent and professional manner as well as an effective task allocation within the government.

When it comes to local government entities, SKPD performance measurement is done to determine how successfully the SKPD executes the primary duties and responsibilities assigned to it during a specific time period. The evaluation of SKPD employees' performance by their superiors is a sort of vertical accountability that serves as a basis for horizontal accountability of the local government to the public for the trust it has received.

One of the ways that the SKPD has succeeded in carrying out its responsibilities within the Regional Government is through its managerial performance, as effective performance will have an impact on effective government governance. Management performance evaluation will become increasingly significant as a result of managerial performance assessment at SKPD, which will enable public sector organizations to make decisions and create policies more efficiently (Melia and Sari, 2019).

The management control system is one component that influences managerial performance. In addition to controlling actual deviations, the management control system can be utilized as a tool for planning,

communicating, motivating, and assessing. A manager's or leader's procedure for ensuring that resources are acquired and used effectively and efficiently in an endeavor to accomplish organizational goals is known as a management control system (Manurung, 2012).

Public accountability is the second factor that has an impact on managerial performance. The fundamental difficulty facing the government and civil employees is public accountability, which is one of the most crucial components. Attitude and spirit toward accountability are very strongly tied to accountability (Manurung, 2012: 3). Public accountability is the responsibility to give an account of one's performance and activities, including those related to the law or organizational leadership, to other parties who have the right and responsibility to request an account of one's actions and information (Halim, 2012).

The clarity of budget goals is also a contributing element to managerial performance. In organizations in the public sector, the budget is crucial, particularly institutions of government, the regional government budget contained in the regional budget (APBD) is an annual budget work plan that is clearly and specifically prepared and is a technical design for implementing strategies to achieve regional goals (Halim & Syam Kusufi, 2012). Clear budget objectives will make it simpler to track the accomplishments or organizational tasks' failure to accomplish the previously set goals and objectives (Putra, 2013).

The phenomenon in the field related to managerial performance at SKPD Banda Aceh City is that there are still limited human resources and there are still many HR managers who are not in accordance with their educational background and must carry out ongoing coaching. This is stated in the obstacles to the vision and mission of the Banda Aceh City financial management agency in the 2017-2022 Strategic Plan document report (bpkk.bandaacehkota.go.id, 2018). The discovery of a corruption case involving one of the Banda Aceh City SKPD agencies, namely Meuraxa Hospital, where Meuraxa Hospital was accused in a drug debt of Rp. 20,000,000,000 in 2017 provided evidence of some of the irregularities done by employees at the Banda Aceh City SKPD (acehtriwbunnews.com, 2017).

Another case occurred in Lueng Bata village, where village funds managed by the Keuchik (the village head in Aceh Province) were misused. The former Keuchik Gampong Lueng Bata also misappropriated funds in the Lueng Bata sub-district of Banda Aceh City in 2016. The amount of IDR 169,086,450 in village funds in the Gampong Lueng bata region was misappropriated (<https://www.ajnn.net/news/gelapkan-dana-desa-bekas-geuchik-lueng-bata-jadi-tersangka/index.html>). The village's initial earnings was determined to had been the cash that become diverted, and it became observed all through an audit by means of the economic and development supervisory organization (BPKP) in regards wide variety SR-1015/PW01/five/2016 that

all of the budget were used for personal expenses. From 2012 to 2014, the revenues from receiving village assets should have totaled Rp 1,075,840,412. After subtracting expenses of Rp. 325,860,385 from the total amount that should have entered the gampong treasury, the remaining amount was only Rp. 580,884,577. This is a discrepancy of IDR169,086,450. (Acehjurnalnationalnet work.net, 2016).

From the mentioned situation, it can be concluded that the management performance of SKPD Kota Banda Aceh is subpar because the management control system has not been optimized, making it impossible to fully implement the vision and mission that have already been implemented, the lack of budget transparency to the public, and the unclearness of budget goals that have led to significant debts. As the process leader in the management control system organizes an organization's operational activities, both short- and long-term plans with effective and efficient activities, the effectiveness of managers is correlated with their management control system.

Because the outcomes of each organizational unit are recorded in an accountability report, which is then presented to the head of the responsibility center to get a statement regarding the report's accountability, public accountability and managerial performance are closely related. At this point, how precisely the budget targets are outlined when drafting a budget affects managerial performance.

There is a research gap between earlier studies; thus, it is crucial to conduct studies on how management control

systems, public accountability, and the clarity of budget targets affect managerial performance. Management control systems have an impact on managerial performance, according to earlier studies by Manurung (2012), Astini et al. (2014), Heski et al. (2017), and Wahyuni (2020). As opposed to Sari's (2016) research findings, which claim that managerial performance is unaffected by the management control system. This study also has a gap caused by variations in research findings regarding how public accountability affects managerial effectiveness. While Amril's research (2014), Heski et al. (2017), and Kanji (2018) show that public accountability and managerial performance are unrelated, studies by Hazmi et al. (2012), Putra (2013), Astini et al. (2014), Solina (2014), and Efrizar (2017) show that there is a positive and significant effect between public accountability and managerial performance. Inconsistencies exist between the research findings of Hazmi et al. (2012) and the results of the study on the impact of budget target clarification on managerial performance. Putra (2013) claims that Astini et al. (2014), Solina (2014), and Efrizar (2017) demonstrate a favorable effect; however, Amril's research (2014) produced contradictory findings, namely that there was no impact of targets on managerial performance.

The City of Banda Aceh was chosen for this study's study sites because the government of the City of Banda Aceh is also inextricably linked to the performance issues of various SKPDs that haven't achieved their full potential. This study is an attempt to replicate

several earlier studies. The difference between the government agencies used as research objects, or the population gap, is the research gap in this study. Research findings could vary due to population variances.

In light of the aforementioned explanation, the question that this study is trying to answer is: Does the management control system, public accountability, and clarity of budget targets have an impact on the managerial performance of the Banda Aceh City Government SKPD? Based on the formulation of the problem, the aim of this observation changed into to examine the relationship between the managerial performance of the SKPD within the Banda Aceh city government and management control system, public accountability, and clarity of budget goals.

B. LITERATURE REVIEW

1) Manajerial Performance

The word "performance" is frequently used to describe an individual's or group's success or level of achievement. A measurement or outcome of the manager's role implementation in the organization is managerial performance (Mulyadi, 2013). When assessing the performance of public managers, outstanding management control, good public accountability, budget execution, and accomplishment of budget targets in line with the specified budget will all be taken into account. Performance is a multidimensional construct, and Mahmudi (2015) claims that the complexity of the components that influence performance affects how

performance is measured.

According to Edison (2016), performance is the result of a process that provides a reference and a measure over the course of a specified time period dependent on the terms and agreements that have already been achieved. The managerial performance of local government agencies, which describes the level of goal or objective achievement and indicates the degree of achievement or lack of implementation of activities in accordance with the primary duties and functions of the governmental apparatus, elaborates the vision, mission, and strategy of those organizations (Astini et al, 2014).

Performance, which is the end product of the work process carried out by the OPD managerial in the form of accomplishments from the agencies where they work to achieve organizational goals, is the relationship with the implementation of the tasks and managerial roles of the Operations of the Regional Devices in the regional government. Measurements of SKPD managerial performance are also made to determine how successfully the SKPD executes the primary duties and responsibilities delegated to it over a specific time frame. The capacity of managers to effectively manage all of the company's resources in order to secure short- and long-term financial resources is referred to as managerial performance, according to Rudianto (2013).

2) Management Control System

A manager or leader uses a management control system to make sure resources are acquired and used properly in order to accomplish organizational goals (Manurung, 2012).

According to another definition, the management control system is a very broad concept that encompasses measures based on accounting data from planning, activity monitoring, performance measurement, and integrative mechanisms (Lekatompessy, 2012).

The management control system's goal is to deliver relevant data for decision-making, planning, control, and evaluation (Lekatompessy, 2012).

3) Public Accountability

Accountability is the sharing of information and performance data about local government finances with relevant parties. The shareholder is obligated to offer accountability, present, report, and reveal all acts and activities under his responsibility to the person giving the trust (the principal), who has the right and power to request this accountability (Wulandari, 2013).

4) Clarity of Budget Goals

In order for the person in charge of accomplishing the targets to comprehend the budget, the budget goals must be as transparently articulated as possible (Rudi, 2019). Budget targets are unclear, which makes it impossible for local government employees to prepare them, which is one of the reasons why the budget is useless and inefficient (Suwandi, 2013). Budget executors will struggle, feel uncomfortable, and be unsatisfied with their work if budget targets are unclear. Due to this, budget implementers struggle to inspire people to provide the desired results (Hazmi et al, 2012).

The performance of government agency officials will be directly impacted by the clarity of the budget targets since

the apparatus for implementing the budget will be helped in doing so. Setting budget goals will be simpler for local government organizations with clear budget targets (Suwandi, 2013:3). Also, the budget goals set will be in line with the objectives of the regional administration. As a result, performance is what the organization ultimately achieves in relation to its aims (Suwandi, 2013).

Framework

The Effect of Management Control System on Managerial Performance

To achieve managerial performance in an organization, the management control system is crucial (Dameria et al, 2013). An organization's managerial performance may be enhanced through the expanding use of management control systems. Using a management control system, a manager or leader ensures that resources are obtained and used appropriately for the purpose of accomplishing organizational objectives (Manurung, 2012). The goal of creating a management control system for the public sector is generally inseparable from initiatives to enhance managerial performance and promote responsibility that affect society (Astini et al, 2014). It will be possible to assist and give ease for the whole implementation of management processes, from planning to monitoring or control procedures, with the availability of a structured management control system (Dameria et al, 2013).

The findings of research done by Hazmi et al (2012), Putra (2013), and Heski et al (2017) show that management control system variables affect

managerial performance, so the hypothesis in this study is based on the findings of previous studies as follows:

H_{a1} : management control system affects managerial performance

The Effect of Public Accountability on Managerial Performance

By presenting, reporting, and exposing all of their acts and those under their control, the party holding the trust owes the party giving the trust (principal), who has the right and authority to request this accountability, public accountability (Hazmi et al, 2012).

In addition to having a right to know what is in the budget, the community also has a right to demand accountability for the plan or implementation of the budget (Astini et al, 2014). Through public accountability, the public will be aware of how the money is being used, enabling government officials to execute all plans as effectively as possible (Hazmi et al, 2012).

The results of research by Hazmi et al, (2012), Putra (2013), Astini et al (2014) and Solina (2014) show that public accountability affects managerial performance. The following is the hypothesis, which is based on the findings of prior research:

H_{a2} : public accountability affects managerial performance.

The Effect of Clarity of Budget Goals on Managerial Performance

The budget is a crucial planning and management tool. Hence, the method of creating the budget heavily influences whether a company will be

successful. The effectiveness of local government functions is typically weak if the quality of local government funding is low (Astini et al, 2014). The degree to which budget objectives are specified in detail such that the person in charge of accomplishing the budget target can understand them is known as the clarity of the budget objectives (Hazmi et al, 2012).

To strengthen individual and organizational responsibility in reaching budget targets, budget targets must be made clear. So, it is desired that the company will make more room and plan as effectively as it can when creating its budget. If budget targets can be established and made clear and explicit, the budget will be easier for the person in charge of reaching it to understand and will enable local government officials to perform as intended (Hazmi et al, 2012).

The results of research conducted by Hazmi et al (2012), Putra (2013), Astini et al (2014) Solina (2014) and Sari (2016) show The clarity of budget goals has an impact on managerial performance. For this study, the following hypotheses were developed in light of prior research:

H_{a3} : clarity of budget goals affects managerial performance.

The conceptual framework can be explained in Figure 2 based on the aforementioned framework.

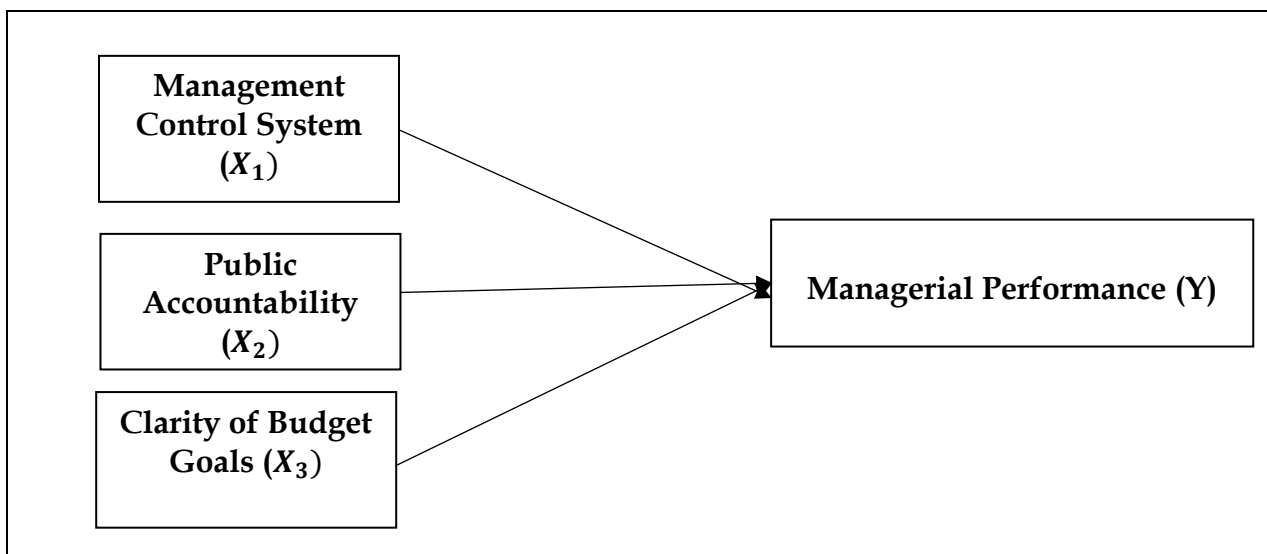


Figure 2. Research Framework

C. RESEARCH METHODS

This study uses a survey and a quantitative approach, with the aim of looking at the relationship between the independent variables and the dependent variable. The research population is all SKPD in Banda Aceh City. The determination of the research sample was carried out using a purposive sampling technique where, based on certain criteria, the respondents in this study were structural officials of the Regional Work Unit (SKPD) of Banda Aceh City, consisting of Heads of Agencies and Offices, Heads of Sections, Fields, and Sub-Offices, Heads of Sub-Divisions, Finance Staff, and Secretariat/Secretary. The determination of criteria is based on the relevance of respondents to the questions posed in the questionnaire. This is so that respondents have sufficient ability to answer questions in the questionnaire.

The direct distribution of questionnaires to each respondent was used to collect the data. The study focuses on the 44-member Regional Work Unit (SKPD) of the Banda Aceh City Government. From April 11 through April 25, 2022, the questionnaire was initially circulated. The questionnaire was once again collected from May 4 through May 13, 2022. Only 38 of Banda Aceh City's 44 SKPDs returned the questionnaires; the other 6 SKPDs did not. Banda Aceh City Council Secretariat, Banda Aceh City Inspectorate, Banda Aceh City Secretariat, Banda Aceh City Traditional Council, and the City Religious Consultative Assembly made up the six SKPDs. So that 152 samples could be evaluated for this study, Banda Aceh's City Dayah Education Office provided the samples.

Processed data had been analyzed using multiple linear regression techniques with the help of SPSS.

Questions on the questionnaire were taken from previous research and modified based on the results of constructing the questionnaire itself.

Multiple Linear Regression Model

This study used the multiple linear regression method to assess the hypothesis. The regression equation model is described as follows:

$$Y_{it} = \alpha + \beta_1 X_{1it} + \beta_2 X_{2it} + \beta_3 X_{3it} + e_{it}$$

Description:

Y = Indicators used to measure Managerial performance

α = Constant

$\beta_1, \beta_2, \beta_3$ = Regression coefficient

X_{1it} = Indicators used to measure managerial control system

X_{2it} = Indicators used to measure public accountability

X_{3it} = Indicators used to measure clarity of budget goals

e = *epsilon* (error term)

D. RESULTS AND DISCUSSION

Validity Test Result

Validity testing verifies that the technique, method, or instrument used to measure a concept actually does so. According to Sugiyono (2017), if $n = 152$ and $\alpha = 0,05$, $r\text{-table} = 0,159$ as long as the results of $r\text{-count} > r\text{-table}$ (0,159) are valid and the results of $r\text{-count} < r\text{-table}$ (0,159) are invalid. The validity test results are displayed in Table 1 below.

It is possible to measure what has to be measured using the data collection questionnaire, as shown by Table 1, which shows that all statement items contained in each dependent variable, in this case employee service quality, and the independent variables, in this case motivation and work discipline, have been declared valid.

Table 1. Validity Test Results

No	Variable	Item	Value of r-count	Value of r-table (N=152)	Description
1	Sistem Pengendalian Manajemen (X ₁)	X1.Q1	0,875	0,159	Valid
		X1.Q2	0,847	0,159	Valid
		X1.Q3	0,887	0,159	Valid
		X1.Q4	0,833	0,159	Valid
2	Akuntabilitas Publik (X ₂)	X2.Q1	0,782	0,159	Valid
		X2.Q2	0,755	0,159	Valid
		X2.Q3	0,681	0,159	Valid
		X2.Q4	0,736	0,159	Valid
		X2.Q5	0,703	0,159	Valid
		X2.Q6	0,864	0,159	Valid
		X2.Q7	0,762	0,159	Valid
		X2.Q8	0,837	0,159	Valid
		X2.Q9	0,697	0,159	Valid
3		X3.Q1	0,865	0,159	Valid

	Kejelasan	X3.Q2	0,815	0,159	Valid
	Sasaran	X3.Q3	0,845	0,159	Valid
	Anggaran	X3.Q4	0,824	0,159	Valid
	(X ₃)	X3.Q5	0,790	0,159	Valid
		X3.Q6	0,877	0,159	Valid
		X3.Q7	0,790	0,159	Valid
4	Kinerja	Y.Q1	0,823	0,159	Valid
	Manajerial	Y.Q2	0,875	0,159	Valid
	(Y)	Y.Q3	0,853	0,159	Valid
		Y.Q4	0,823	0,159	Valid
		Y.Q5	0,788	0,159	Valid
		Y.Q6	0,734	0,159	Valid
		Y.Q7	0,769	0,159	Valid
		Y.Q8	0,543	0,159	Valid

Source: Processed data (2022).

Reliability Test Results

The reliability test is a continuation of only valid tests and determines whether the instrument is reliable or not, using a limit of 0,60. Reliability less than 0,60 is not good, while 0,70 is acceptable and above 0,80 is good.

Table 2 shows the results of the reliability testing. Based on the information in Table 2, it can be concluded that each variable was deemed reliable because the Cronbach's alpha value was greater than 0,60 for the Management Control System variable (X₁), the Public Accountability variable

(X₂), the Budget Target Clarity variable (X₃), and the Managerial Performance variable (Y).

Classic Assumption Test Results

Normality Test Results

This study's normality test utilized a graph and the data normality test using one sample Kolmogrof-Smirnov test (plot). If the significant number is more than 5% (0,05), the data is considered to be regularly distributed, and the model is considered to be normal. Table 3 displays the results of the normalcy test.

Table 2
Reliability Test Results

Variable	Cronbach's Alpha Coefficients	Standard	Description
Managerial Control System (X ₁)	0,882	0,6	Reliable
Public Accountability (X ₂)	0,907	0,6	Reliable
Clarity of Budget Goals (X ₃)	0,923	0,6	Reliable

Managerial Performance (Y) 0,906 0,6 Reliable

Source: Processed data (2022).

Table 3. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		152
Normal Parameters ^{a,b}	Mean	0,0000000
	Std. Deviation	3,74794090
	Most Extreme Differences	
	Absolute	0,058
	Positive	0,048
	Negative	-0,058
Test Statistic		0,058
Asymp. Sig. (2-tailed)		0,200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: Processed data (2022).

Multicollinearity Test Results

The multicollinearity test is used to examine whether the regression model found a link between independent or independent variables. You can check the Variance Inflation Factor (VIF) and Tolerance numbers to see if there are any signs of multicollinearity. According to Table 4, there is no multicollinearity if the VIF value is less than 10 and the tolerance is more than 0,1.

The Management Control System variable has a tolerance value of 0,942 and VIF 1,061, the Public Accountability variable has a tolerance value of 0,709 and VIF 1,410, and the Clarity of Budget Targets variable has a tolerance value of 0,735 and VIF 1,361, according to the calculation results in Table 4. Thus, it can be said that this model has no multicollinearity because all n tolerances are greater than 0,10 and the VIF values are less than 10.

Table 4. Multicollinearity Test Results

Variable	Tolerance	VIF
Management Control System (X ₁)	0,942	1,061
Public Accountability (X ₂)	0,709	1,410
Clarity of Budget Goals (X ₃)	0,735	1,361

Source: Processed data (2022).

Heteroscedasticity Test Results

By examining the spread of the dots on the graph, the heteroscedasticity test was conducted to determine whether there is an unequal variance between the residuals from one observation to another. Figure 3 displays the outcomes of the heteroscedasticity test. Figure 3

shows that the points are dispersed randomly, lack a discernible pattern, and are distributed above and below the number 0 as well as along the Y axis. Therefore, it can be said that the regression model used in this study does not exhibit heteroscedasticity.

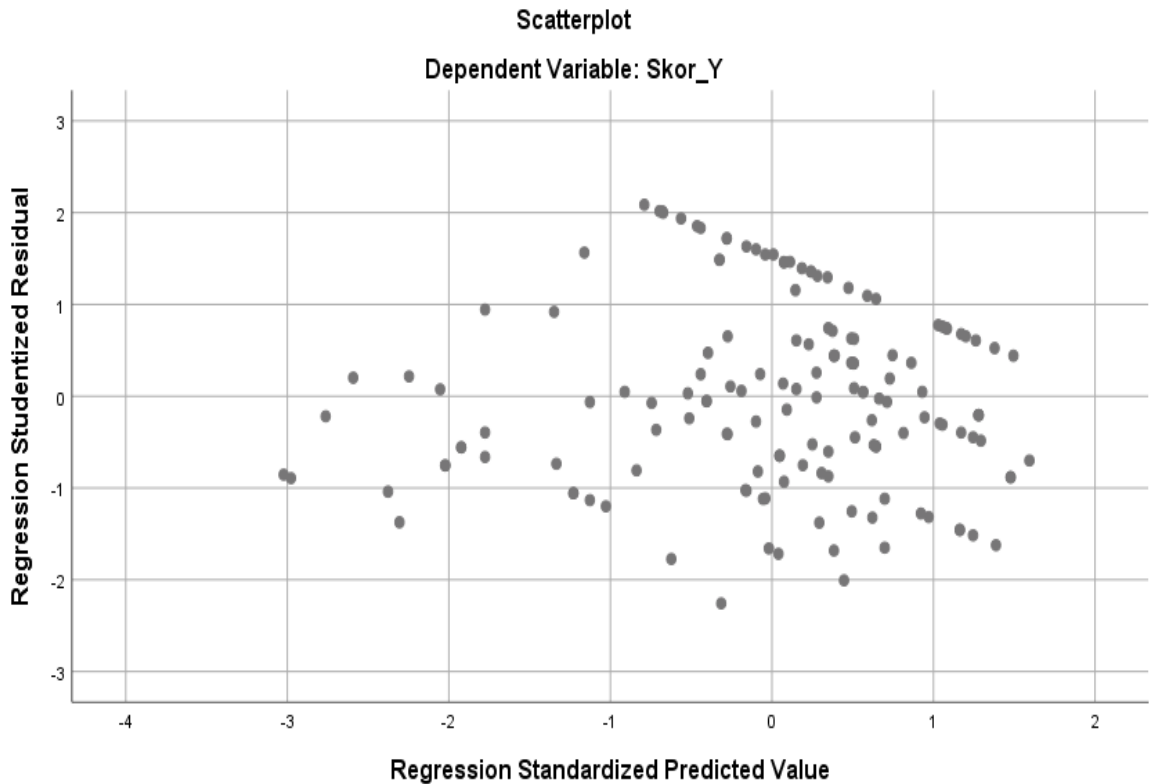


Figure 3. Heteroscedasticity Test Results
Source: Processed data (2022).

Autocorrelation Test Result

The Durbin Watson test is employed in this study's autocorrelation test to determine if autocorrelation exists or not (DW-Test). When the DW-Test value exceeds the upper bound (dU, autocorrelation does not take place. The figures required for this procedure are dL, 4-dL, and 4-dU (figures taken from

the upper limit DW table). There is no autocorrelation if the value is close to 2, but there is autocorrelation if the value is close to 0 or 4. The outcome of the autocorrelation test using SPSS software is shown in Table 5.

Based on Table 5, it is known that the Durbin-Watson (Dw) value in this assessment is 1.825, meaning that there is

no autocorrelation. Then when compared with the values of the Durbin-Watson table at the 5% confidence level, the number of samples (N) is 152 minus the number of dependent variables by 3 variables and the number of independent variables by 1 variable so that $(152-3-1 = 148)$ then obtained Durbin-Watson Low (dL) 1.690 and Durbin-Watson Up (dU) 1.772 can be seen in Appendix 12, and the DW test is 1.825. Means DW test $> dU$, then there is no autocorrelation.

Hypothesis Testing Results

To test the first, second, and third hypotheses, namely, to ascertain the

impact of the management control system, public accountability, and clarity of budget targets on managerial performance in SKPD Kota Banda Aceh, hypotheses were tested using multiple linear analyses, and to find out the Effect of Management Control Systems, Public Accountability and Clarity of Budget goals on Managerial Performance in SKPD Banda Aceh City.

The effects of the management control system (X1), public accountability (X2), and clarity of budget goals (X3) on managerial performance are displayed in Table 6 as the results of a regression analysis (Y).

Table 5. Autocorrelation Test Result

Model Summary ^b					
Mode	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,587 ^a	,344	,331	3,78574	1,825
a. Predictors: (Constant), X3, X1, X2					
b. Dependent Variable: Y					

Source: Processed data (2022).

Table 6. Regression Results from Effect of Management Control System, Public Accountability and Clarity of Budget Goals on Managerial Performance

Variable	Coef.	Std. Error	t-Stat.	Prob.
Constant	6,279	3,203	1,960	0,052
Management control system	0,316	0,116	2,716	0,007
Public Accountability	0,292	0,080	3,639	0,000
Clarity of Budget Goals	0,377	0,096	3,939	0,000
R-squared	0,344	Durbin-Watson Stat.		1,825
Adjusted R-Square	0,331			
F-statistic	25,877			
Prob (F-statistic)	0,000			

Source: Processed data (2022).

Based on the results of the multiple linear regression analysis shown in Table 4 above, the regression equation used in this study is as follows:

$$Y = 6,279 + 0,316X_1 + 0,292X_2 + 0,377X_3 + e_{it}$$

It is clear from the multiple linear regression equation above that:

1. The constant value (a) has a positive value of 6,279, indicating that the independent and dependent variables are influenced in only one way. This demonstrates that the value of Managerial Performance is 6,279 if all the independent variables have a value of 0% or remain unchanged.
2. The management control system variable (X1) has a regression coefficient of 0,316. This result shows a strong correlation between Managerial Performance and the variables of the Management Control System. This means that if the Managerial Performance variable increases by 0,316 and the other variables stay the same, the Managerial Performance variable will likewise increase by 0,316 if the Management Control System variable increases by 1%.
3. The Public Accountability variable (X2) has a regression coefficient of 0,292. This value suggests a favorable relationship between Managerial Performance and Public Accountability factors. Assuming that all other factors remain constant, this indicates that if the Public Accountability variable grows by 1%, the Managerial Performance variable will similarly increase by 0,292.
4. The Clarity of Budget Goal variable

(X3) has a regression coefficient of 0,377. This result indicates a favorable relationship between the managerial performance and the budget target's level of clarity. This means that if other variables remain constant, if the Clarity of Budget Objectives variable improves by 1%, the Managerial Performance variable will also increase by 0,377.

Coefficient of Determination

The R² test was used to evaluate the independent variables' capacity to account for the dependent variable's modest range of variation. This coefficient displays the total amount of variance in the variable.

According to Table 6, which displays a R Square value of 0,344, three independent variables (management control system, public accountability, and clarity of budget goals) can explain 34,4% of the variation in the dependent variable, managerial performance. The coefficient of determination, which was calculated with a value of 0,331, indicates that variations in the independent variables can account for 33,1% of changes in the dependent variable. About half of the information needed to describe the dependent variable can be provided by the independent factors, and the remaining 66,9% can be described by other components not covered in this study.

F Test Results

The purpose of this test is to ascertain the combined impact of all the independent variables in the model on the dependent variable. Table 7 displays the outcomes of the F test. Ha1 is accepted if the F count probability value

exceeds the F table. The value of the F count is 25,877, while the value of the F table is 2,67, according to Table 7. As a result, H_{a1} , which refers to the management control system, public

responsibility, and clarity of budget goals, is accepted. This means that the F count is bigger than the F table. Together, they affect the managerial performance of SKPD of Banda Aceh City.

Table 7. F Test Results

Test Form	Statistic Value		Description
	F Count	F Table	
Simultaneous testing	25,877	2,67	Management control system, public accountability and clarity of budget goals have a significant effect on managerial performance (hypothesis H_{a1} is accepted).

Source: Processed data (2022).

t-Test Result

The t-test was employed to demonstrate the extent to which each independent variable contributed to the variation of the dependent variable. Based on Table 8, it is known that the t-count and t-table values for management control system variables are 2,716 and 1,975. The probability value of the management control system variable is 0,007 or less than 0,05 so the management control system has a positive and significant effect on managerial performance of SKPD of Banda Aceh City.

The t-count and t-table values for the public accountability variable are 3,639 and 1,975. The probability value of the work discipline variable is 0,000 or less than 0,05 so public accountability has a positive and significant effect on the managerial performance of SKPD of Banda Aceh City. The t-count and t-table values for the clarity of budget goals variable are 3,939 and 1,975. The probability value of the clarity of budget goals variable is 0,000 or less than 0,05 so clarity of budget goals has a positive and significant effect on the managerial performance of SKPD of Banda Aceh City.

Table 8. t-Test Results

Test Form	Statistic Value		Prob.	Description
	t Count	t Table		
Partial Test				
Management control system (X_1)	2,716	1,975	0,007	Management control system has a significant effect on managerial performance
Public Accountability (X_2)	3,639	1,975	0,000	Public accountability has a significant effect on managerial performance
Clarity of budget goals (X_3)	3,939	1,975	0,000	Clarity of budget goal has a significant effect on managerial performance

Source: Processed data (2022).

Discussion

1. Effect of Management Control System on Managerial Performance

According to the findings of the test, the management control system variable has a regression coefficient of 0,316, t-count value of 2,716, t-table value of 1,975, and a significant probability value of 0,007. It may be argued that the management control system has a positive and significant impact on managerial performance as t-count 2,716 > t-table 1,975 and a significant probability value 0,05 indicate that H_{a2} is accepted and H_{02} is refused.

According to the study's findings, a management control system's adoption significantly affects how well-managed regional work units operate in Banda Aceh. The management control system seeks to coordinate the various actions and/or efforts of everyone involved in a company in order to accomplish organizational goals. Management employs a method to encourage the people of its organization to carry out organizational plans and policies more successfully and efficiently in order to achieve organizational goals (Mulyadi, 2011).

A well-organized management control system will make it easier for government employees at each SKPD to implement the management process throughout its whole, from planning to control. The responsibility centers, which are quite evident in the division of tasks, authority, and responsibilities in the work, can be used to see this structure.

The results of this study are in line with research conducted by Manurung (2012), Astini et al (2014), Heski, et al

(2017) and Wahyuni (2020) showing that the Management Control System has an effect on Managerial Performance. Results from another study by (Jusriadi, 2022), whose focus was outside the context of government, also supported the notion that the management control system increased PT's managerial performance. Pawnshop Pa'baeng-baeng.

However, it is contrary to the results of research conducted by Sari (2016) where the Management Control System has no effect on Managerial Performance.

2. Effect of Public Accountability on Managerial Performance

The results of testing the hypothesis reveal that the public accountability variable has a regression coefficient of 0,292, a tcount value of 3,639, a significant probability value of 0,000, and a ttable of 1,975. So, H_{a3} is accepted and H_{03} is rejected since t-count 3,639 > t-table 1,975 and a significant probability value 0,05, respectively, imply that managerial performance is influenced by public accountability.

The implementation of public accountability will be able to improve the managerial performance of regional work units in the city of Banda Aceh, according to the study's findings regarding public accountability, which show that it has a positive and significant impact on managerial performance in SKPD. With public accountability, the public will not only be able to learn about the budget but can also learn about how budgeted activities are being carried out in accordance with a plan. Public accountability can be interpreted as a

form of obligation to account for the success or failure of an organization's implementation in achieving predetermined goals and objectives.

The results of this study also support the results of research conducted by Hazmi et al (2012), Putra (2013), Astini et al (2014), Solina (2014) and Efrizar (2017) which show that public accountability has a positive and significant effect on managerial performance. However, contrary to research conducted by Amril (2014), Heski, et al (2017) and Kanji (2018) which shows the results of public accountability have no effect on Managerial Performance.

3. Effect of Clarity of Budget Goals on Managerial Performance

According to the results of testing the hypothesis, the regression coefficient for the variable "clarity of budget targets" is worth 0,377, the t-count value is worth 3,939, the significant probability value is worth 0,000, and the t-table is worth 1,975. Hence, H_{a4} is approved and H_{04} is rejected because $t_{count} 3,939 > t_{table} 1,975$ and a significant probability value of 0,05, respectively, suggest that the clarity of budget targets has a positive and substantial impact on managerial performance.

Based on the findings of this study, which show that the clarity of budget targets has a positive and significant impact on managerial performance, there is an increase in the use of the clarity of budget targets in SKPD Kota Banda Aceh. This will make it simpler to make the right decisions because the budget is simple to understand by both civil servants and the general public, leading

to higher levels of productivity at work. The government believes that having clearly defined budget goals will enhance managerial performance by making them more accountable and productive at work, which will make decision-making easier and enable the achievement of government goals.

A thorough plan that is clearly articulated in quantitative terms to demonstrate how resources will be acquired and utilized over a specific time period is known as clarity of budget objectives. The degree to which budget objectives are stated explicitly with the intention that people in charge of accomplishing the goals can understand the budget is known as the clarity of the budget goals (Kenis, 2014). Hence, the government's budget aims must be described in clear terms, specifically so that civil servants will understand the budget targets to be accomplished by the budget and know how to do so using available resources, so that the budget targets prepared will be in line with the budget established.

These findings agree with those of Hazmi et al (2012), Putra (2013), Astini et al (2014), Solina (2014), and Efrizar (2017), the clarity of budget targets has a beneficial impact on the efficacy of SKPD managerial performance. However, this research differs from that of Amril (2014), who discovered that the clarity of budget goals had no effect on managerial performance.

E. CONCLUSIONS, IMPLICATIONS, LIMITATIONS AND SUGGESTIONS

Conclusions

Management control system, public accountability, and clarity of budget goals according to the research, have a positive impact on managerial performance. It also shows that when the management control system, public accountability and clarity of budget goals improve, so does their managerial performance.

Implications

The results of this study offer advice to local government officials on how to better comprehend and apply performance benchmark indicators, including management control systems, public accountability, and clarity of budget goals. It is envisaged that regional apparatuses will be able to enhance their administrative performance and accomplish organizational objectives by comprehending and putting these characteristics into practice.

Limitations

The conclusions of this study cannot be applied to other contexts since it only looks at three managerial performance-influencing aspects, namely the managerial control system, public accountability, and the clarity of budget goals. The research object was the SKPD of Banda Aceh City.

Suggestions

Future researchers are advised to consider doing direct interviews with replies in addition to administering questionnaires. This is carried out to improve the accuracy and reliability of the respondents' responses and guard against bias in the study's findings.

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