

**THE INFLUENCE OF GOAL COMMITMENT, HUMAN RESOURCES,  
AND PUBLIC ACCOUNTABILITY TOWARD THE PERFORMANCE  
OF PUBLIC SERVICE MANAGEMENT (BLU)  
IN SRIWIJAYA UNIVERSITY**

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**ABSTRACT**

This study aims to determine the effect of goal commitment, quality of human resources and public accountability toward the performance of financial management at the Public Service Management of Sriwijaya University either simultaneously or partially. The population of the study was conducted on 17 units of work in the University with observing as much as 70 (respondents) which were the officials of financial management. This study uses an analytical path using a partial least squares (PLS) Structural Equation Model (SEM). The results showed those goal commitments, quality of human resources and public accountability both simultaneously and partially have a positive effect on financial management performance.

**Keywords:** goal commitment, quality of human resources, public accountability, financial management performance

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## I. BACKGROUND OF STUDY

In Indonesia State Universities (PTN) is divided into three groups namely, (1) State Universities for Financial Management as a unit of work (PTN-Satker), (2) State Universities for Financial Management as Public Service Management (PTN-BLU) , and (3) State Universities for Financial Management as Legal Entity / Independent (PTN-BH). State Universities for which Financial Management as a work unit (PTN-Satker) is an entity that carries out the financial management of State / Government agencies established to provide services to the public that is part of the Main Institution of Ministry / Institution / Government. State Universities for Financial Management as Public Service Management (PTN-BLU) are government agencies established to provide services to the public in the form of providing goods and/or services sold without prioritizing profit and in performing its activities based on the principles of efficiency and productivity. State Universities for Financial Management as Legal Entities (PTN-BH) is a non-profit educational legal entity and can manage funds independently to advance education units but it is not a separated State-managed entity. In 2017, the number of State Universities located in the Ministry of Research, Technology, and Higher Education (Kemristekdikti) in addition to under the auspices of Kopertis as many as 121 universities consisting of; (2) PTN- BLU is 24 (twenty-four) work units, and (3) PTN-BH is 11 (eleven) work units.

Sriwijaya University is one of the State Universities with financial management as a Public Service Management, based on the Decree of the Minister of Finance No. 190 / KMK.05 / 2009 dated 26 May 2009 on Stipulation of Sriwijaya University at the Ministry of National Education as a Government Institution Implementing the Financial Management as Public Services. Sriwijaya University, since 2010 has implemented the management of a performance-based financial system. With the status of BLU, Sriwijaya University should strive to improve the performance and quality of services, especially in transparency and accountability in the financial management system.

Financial management is carried out by the Finance Manager of BLU in Sriwijaya University under the Constitution No. 17 of 2003 on state finance, Act No. 1 of 2004 on state treasury, the constitution number 20 of 1997 on Non-Tax State Revenues, and financial audits carried out by the Supreme Audit Agency (BPK) pursuant to Law No. 15 of 2004 Article 9. Based on Government Regulation No.

23/2005 on financial management of the Public Service Management in the first part of Article 2, the purpose of the BLU is to improve services to the public in order to promote welfare general and intellectual life of the nation by providing flexibility in financial management based on economic principles and productivity, and the application of sound business practices. The principle of BLU pursuant to Article 3 section two paragraph (2) states that BLU is part of the achievement of ministry/institution/ local government ministry objectives / and therefore BLU legal status is not separated from the state /institutional/local government ministries as the parent institution.

Sriwijaya University, formerly a working unit (stake) of the ministry of education and culture (2010-2013) as the main agency and now is under the Ministry of Research, Technology and Higher Education (Kemristekdikti) whose financial and performance reports are part of the consolidated report of kemristekdikti. Performance quality assessment Kemristekdikti is one of which can be seen from the BPK audit opinion depending on the quality performance of each staker under the shelter.

The results of BPK's audit opinion on the financial statements of Kemristekdikti in 2015 and 2016 are Fair with Exceptions (WDP). The results of these opinions indicate a degradation of accountability compared to the CPC's 2014 of audit opinion is Fair with Exceptions (WTP) With Explanatory Paragraphs. The result of BPK's audit opinion on Kemristekdikti's financial report in 2015 which resulted in WDP and 2016 which resulted in WTP, is not only caused by the decreasing quality of performance from Kemristekdikti but also due to the decreasing quality of work unit performance under it, including universities. The source of the greatest reduction in accountability is at the institution under Kemenristekdikti which has the largest Non-Tax Revenue (PNBP) that is universities.

Based on the financial audit of Public Accounting Firm from 2012 to 2016, the Sriwijaya University has received Fair Without Exception(WTP) opinion. This shows that the financial performance of Sriwijaya University based on the Statement of Financial Accounting Standard Number 45 regarding the non-profit organization, has been implemented in accordance with financial reporting standards as a non-profit organization. Sriwijaya University has also implemented Government Regulation Number 71 of 2010 on Government Financial Reporting based on Financial Accounting Standards and supported by Accounting System of Accrual- Based Institution (SAIBA) and Accounting System of Government Institution Performance (SAKIP). In 2016, Sriwijaya University has implemented full accrual-based

government accounting reporting and is supported by a Budget Plan System (Sirena) based on study program or work unit in preparing the Budget Work Plan (RKA) in early 2017.

Performance is a picture of an achievement of the implementation of an activity/program in realizing the goals, purpose, mission, and vision of the organization (Bastian, 2006: 274). According to LAN RI (2003: 3), the performance of government agencies is a description of the level of achievement of targets or objectives of government agencies as the elaboration of the vision, mission and strategy of government agencies indicating the success rate and failure of the implementation of activities in accordance with established programs and policies.

The performance indicators of PTN-BLU from financial aspect are (1) the ratio of Non- Tax Revenue (PNBP) to operational cost. PNBP revenue is income derived in return for goods / services delivered to the public, including revenues from grants, the proceeds of cooperation from other parties, leases, financial institutions services, and other revenues unrelated to the BLU Service excluding revenues comes from APBN; Operational Costs are all costs directly related to services to the community, including personnel expenditures, material costs, service costs, maintenance costs, power and service costs, and other direct costs directly related to BLU services, both of which are sourced from the rupiah purely APBN as well as BLU operating income; (2) Amount of BLU Revenue, namely, the nominal amount of PNBP BLU realization in the year concerned; (3) BLU revenue derived from asset management means the realization of PNBP BLU derived from asset management as regulated by Minister of Finance Regulation 136/ PMK.05 / 2016 concerning asset management at public service agency; (4) Modernization of BLU financial management, namely percentage of completion of information development as meant in Article 21 and 22 of Regulation of Directorate General of Treasury Number: Per53 / PB/ 2016 concerning guidelines for application of Public Service Integrated Online System (BIOS) at least 70%; (5) the ratio of affirmation of undergraduate and diploma students (UKT groups 1 and 3 and Bidik Misi) compared to the total number of undergraduate and diploma students; (6) the percentage of alumni who directly work with waiting period of work less than six months compared to the number of alumni; (7) the percentage of A and B accredited courses compared with all courses; (8) the improvement of national rating of BLU by Kemristekdikti; (9) the percentage of the number of permanent lecturers with S3 qualification compared to the total number of lecturers; (10) the number of internationally published lecturers and scopus and non- scopus institutions; (11) the

amount of Intellectual Property Rights (HKI) registered in the Director General of Intellectual Property Rights; and (12) the number of innovative products of research and development result have been produced and utilized by the users.

In 2016, BLU of Sriwijaya University has performance indicators from the financial aspect, among others; (1) the ratio of PNBP to the operational cost of 70.96%, of which the amount of PNBP amounting to Rp. 174,457,264,176, - and the operating expenses of Rp. 245.848.390.055, -; (2) the amount of BLU revenue amounting to Rp.174.457.264.176, -; (3) BLU revenue from asset management amounted to 24,763,141,146, - from total PNBP of Rp.174.457.264.176, -, so its ratio is 14, 19%; (4) the modernization of financial management of BLU, namely the percentage of completion of information development as meant in Article 21 and 22 of Regulation of Directorate General of Treasury Number: Per53 / PB / 2016 concerning on the guidance of application of Public Service Integrated Online System (BIOS) has reached more than 70%. Sriwijaya University has implemented M & E, SAKIP, SIMAK-BMN, and SIRENA (50%), has a representative website and up to date (20% value) and the availability of business process related to BLU services based on integrated technology, SIRENA (value 20% Technology-based services: SIRENA for planning system, PROREMUN for remuneration, SIM Leverage for lecturer credit score, SIM AMAI ver.2 for the development of internal and integrated academic quality audit system, Civil Service LD ver.2 for staffing system development integrated, SIM Proremun ver.2 for the development of tridharma remuneration and integrated support, Financial SIM ver.2 for the development of integrated financial system, SIM employee performance for the system development that measures employee performance online and integrated, SIM KPI for the system development measuring the performance of official with additional duty, SIM publication for system development to manage articles and lecturer's wallpaper in the web index database, SIM research and community service for the development of research management systems and community service for lecturers in UNSRI, SIM Notification for information development systems, announcements, invitations and others to the academic community in Sriwijaya University, and SIM integrated for the development of web services system from the entire SIM database in Sriwijaya University. Sriwijaya University has bandwidth subscription and Google cast of 4 Gbps connected with fiber optic every faculty, academic information system software, library information system, and e-journal. so the total value has reached 90%; (5) the ratio of affirmation of undergraduate and diploma students (UKT groups 1 and 3 and Bidik

Misi) compared to the total number of undergraduate and diploma students has reached 19.70% of the target of 20% of the total number of 32,150 students; (6) the percentage of alumni who directly work with waiting period of less than six months compared to the number of alumni has reached 10% of the target of 16%; (7) the percentage of the A and B accredited courses compared with the entire study program has been achieved by 40% consisting of Accreditation A = 19 (13%) and B = 55 (27%) of 109 study programs; 8) the national rating of BLU by Kemristekdikti has achieved an institutional quality ranking at rank 23 of the target ranked 22; (9) the percentage of the number of permanent lecturers with S3 qualification compared to the total lecturers, the number of lecturers of civil servants with S3 qualification of 352 people (32.06%) of the total lecturers of 1,098 people. and the number of lecturers Non-civil servants with S3 qualifications as much as (4.16%) people of the total lecturers as many as 168 people; (10) the number of internationally published lecturers and Scopus and non-scopus institutions reached 38 international publications (17.27%) of target 220; (11) the number of Intellectual Property Rights (IPRs) registered at the Director General of Intellectual Property Rights has been reached by 14 HKI (140%) of the target of 10 HKIs; and (12) the number of innovation product of research and development result has been produced and utilized by user has reached 4 (100%) from target 4 innovation product; During the period of 2012 until 2016, the Budget Work Plan (RKA) of the BLU in Sriwijaya University experienced a mismatch between the planned and the realization in the implementation. In 2012 there were 8 revisions, in 2013 there was 7 times lower revision from the previous year, in 2014 happened 6 times lower revision from the previous year, in 2015 there was a revision decreasing only 5 times and in 2016 only 4 times revisions also decreased from the previous year.

## **II. THEORETICAL FRAMEWORK, EMPIRICAL STUDIES, AND THE DEVELOPMENT OF HYPOTHESES**

### **Agency Theory**

Mardiasmo (2004) explains that the notion of public accountability is an obligation of the agent to provide accountability, present, report and disclose all activities which are his responsibility to the principal who has the right to hold the account.

In agency theory, agency issues arise when the relationships between principals and agents can lead to an asymmetrical information condition because

agents are in positions that have more information about the firm than the principal. Assuming that individuals act to maximize self-interest, then with its asymmetry information it will encourage the agent to hide some information that the principal does not know. Under such asymmetric conditions, the agent may affect the accounting figures presented in the financial statements.

When it is viewed from the governance standpoint with the Public Service Management, the agency problem arises when the executive tends to maximize his personal interests starting from the process of financial management, decision-making, to presenting the reasonable financial statements to show that their performance has been good, also to secure its position in the eyes of the legislature and the people. Agency theory also states that agents are opportunistic and tend to dislike the risks. The responsibility shown by the government as the executive is not only the presence of complete and reasonable financial statements but also how they are able to open access for users of financial statements. Government as an agent will avoid the risk of distrust stakeholders on their performance. Therefore, local governments will strive to show that their performance has been good and accountable for local financial management. (Safitri in Arfianti, 2011).

### **Compliance Theory**

Compliance means being obedient, submissive, subject to doctrine or rules. Compliance theory has been studied in social sciences especially in the field of psychology and sociology which emphasizes the importance of the socialization process in influencing an individual's compliance behavior. According to Tyler (in Faristina, 2011), there are two basic perspectives in the sociology literature concerning obedience to the law, called instrumental and normative. The instrumental perspective assumes the whole person is driven by personal interests and responds to tangible changes and behavior-related incentives. The normative perspective relates to what people perceive as moral and contrary to their personal interests. An individual tends to obey laws they consider appropriate and consistent with their internal norms. Normative commitment through morality means obeying the law because the law is considered a necessity, whereas the normative commitment through legitimacy means obeying the rules because the constitutive authorities have the right to dictate the behavior (Septiani in Faristina, 2011). Based on the normative perspective, it should be that this compliance theory can be applied in the field of accounting. Moreover, the compliance of reporting entities in submitting accountability report in the form of

financial statements is an absolute matter in fulfilling compliance with the disclosure of information in the financial statements in accordance with the Government Accounting Standards (Faristina, 2011).

### **Organizational Theory**

The transparency process within the organization is certainly related to organizational theory. In organizational theory, the basic premise of the theory is survival. The organization must be able to convince the public that the organization is a legitimate entity that must be supported by all members of the organization (Mayer and Rowan, 1977). The theory asserts that the goals of the organization will not work properly, if not supported by all members of the organization. According to Mayer and Rowan (1977), each organization has the same goal of commonality. In theory, each organization has in common that is to survive. Therefore, each organization tries to create ways or strategies to create competitive advantage, one of which is to create financial management performance.

### **The Influence of Goal Commitment on Financial Management Performance**

The goal from a theoretical point of view is seen as the result of organizational interaction with the environment. A goal is an outcome that a person, team, or group seeks to achieve through behavior and actions (Amber, 2003). Locke (1988) explains that goal commitment can be categorized as a commitment to action because employees committed to the goal of pursuing an action will lead to a particular end result. Discussions on the topic of commitment and performance encourage to integrate the concept of behavior and commitment. In other words, commitment can easily become one of the behaviors that other variables can influence.

The manager's goal commitment is primarily expected to influence the commitment of the employee's goals through roles relating to individual work attitude and behavior within the organization. Managers can be an example for employees in setting goals by setting high standards of work, expressing passion, and strong determination to achieve organizational goals. Manager attitudes can be a challenge for employees to create greater loyalty from work attitudes and behaviors because employees have a tendency to adopt manager behavior. The concrete formulation of the objectives, the specificity of the objectives, the clarity of the objectives, and the degree of objective difficulty can be expected to be a liaison between the employee's goal commitment and the manager's goal of commitment.



## **The Influence of Human Resources Quality on Financial Management Performance**

Human resources is a unity of human labor in an organization and it is not just the sum of the existing employees (Matindas, 2002: 89). While the quality of human resources has a level of knowledge, skill and ability can be shown by good human resources to the quality of the resulting performance (Ruky, 2003: 57).

Human resources are the basic capital of the organization to perform activities in achieving organizational goals. The availability of adequate resources is an important factor that can influence the success of performance-based budgeting. (Ambar and Rosidah, 2003). All resources within the organization, whether physical resources, such as facilities in the form of facilities and infrastructure and human resources are measured in accordance with established financial standards, resulting in a proper budget plan. Each related individual must obtain clarity on authority and responsibility and obtain delegation of authority and duties. In addition, human resources within the organization must be supported by a clear and fair financial regulation, personnel control, and compensation management.

The quality of human resources involves two aspects, namely aspects of physical quality and aspects of nonphysical quality, which concerns the ability to work, think, and other skills. The quality of human resources is a very important element in improving the services of the organization against the public needs. Therefore, there are two fundamental elements related to the development of human resources, namely the level of education and skills owned by employees/workers.

The quality of human resources, who have the knowledge of ability in accordance with the main tasks and job functions, becomes the main factor to realize the achievement of the work unit of the government maximally. There are various previous findings show that the quality of human resources is a factor that has an influence on the performance of an agency or institution both government and organization so that the quality of innovative human resources in their field can improve financial management performance.

## **The Influence of Public Accountability on Financial Management Performance**

Measuring the performance of an agency is one tool to encourage the implementation of public accountability. Performance measurements show how much performance is achieved on which accountability is based. The performance must be

measured and reported in performance reports. Reporting performance information is very important for internal agencies as well as for external. For internal parties, managers need performance reports from their staff to improve managerial accountability and performance accountability. For external parties, performance information is used to evaluate organizational performance, assessing levels of transparency and public accountability (Nordiawan, 2010).

With the existence of public accountability, an organization/institution will provide accountability for all activities undertaken so that agency performance can be assessed by internal and external parties. Therefore, public accountability affects performance improvement, especially financial management. This is in accordance with the results of research conducted by Sari (2013), and Auditya and Lismawati (2013) prove that accountability has an influence on organizational performance.

### **Previous Studies**

The research from Indriasari and Nahartyo (2008) states that human resource capacity has no significant effect on the reliability of financial reporting and timely financial reporting.

Maswani's research (2010) found that the quality of human resources influenced the performance of the Central Government's Financial and Wealth Management Office. The research by Izzaty (2011) is done in the context of quality human resources. Izzaty (2011) found that the quality of human resources has a positive influence on the implementation of Performance Based Budget of Public Service Management of Diponegoro University of Semarang.

A research conducted by Yusfaningrum (2005), Ndiwalana (2009), Pribadi (2013), and Wiryanata (2014) was in the context of employee performance and organizational performance. Yusfaningrum (2005) found that the commitment of budget objectives positively affected the managerial performance of the Manufacturing Companies in Indonesia.

Ndiwalana's study (2009) found that the commitment to goals has a positive effect on employee performance at 48 hotels in Kampala, one of Uganda's districts. Personal (2013) found that the goal commitment had an effect on the performance of service company employees in Surabaya and Wiryanata (2014) found that goal commitment had a positive effect on hotel performance in Bali province.

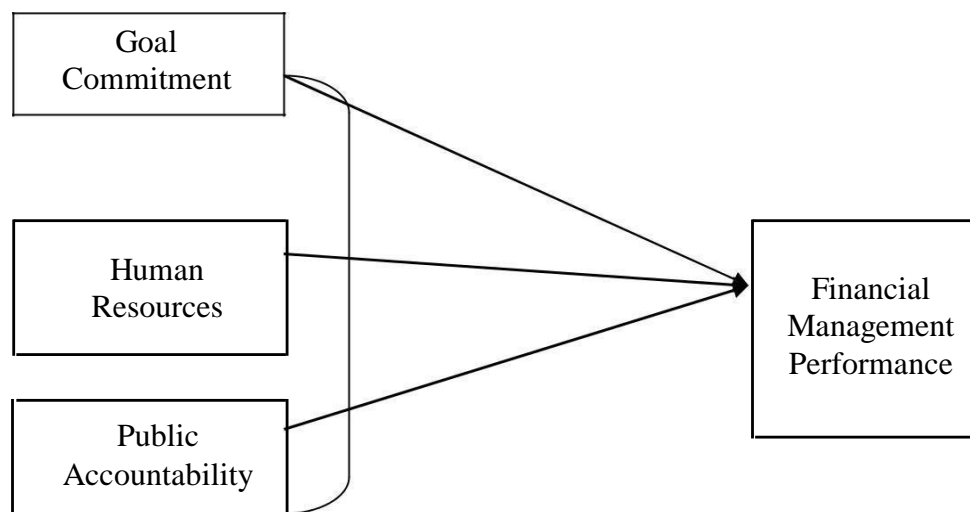
Sholihah research (2014) concluded that the competent and high educated human resources are required in financial management of the Public Service Management. This study found that goal commitment cannot improve the success of

performance-based budgeting in the context of Higher Education BLU. This study also proved empirically that organizational culture cannot reinforce the influence of human resource quality and goal commitment to performance-based budgeting.

Muljo research (2014) is about accountability and transparency have a positive effect on budget management at Bina Nusantara University. Sjafriadi's research (2015) analyzed the budgetary participation, leadership style, and organizational commitment have a positive effect on managerial performance at Panca Budi Development University.

### III. FRAMEWORK

In order to analyze the simultaneous influence of objective commitments, human resources, and public accountability on financial management performance, and analyze the partial effect of objective, human resource and public accountability commitments on financial management performance, the framework of thinking can be described as following:



### IV. METHOD

#### Types of research

This research is included in descriptive research. Descriptive research is a type of research that aims to describe the nature of something that is going on at the time of research done and examine the causes of a particular symptom.

## **Place and time of research**

This research was conducted at Sriwijaya University of Ogan Ilir Regency, South Sumatera. The implementation of this research conducted from May to September 2017.

## **Research Sample**

The criteria used in the population is as a consideration of sample determination so that the sampling technique with nonprobability method used is sampling (purposive sampling). Population in this research are officials and finance management staff in an environment of BLU in Sriwijaya University with population is 70 people who come from 10 faculties and 7 institutions of BLU in Sriwijaya University. The data are taken from the Finance and Accounting Division of the work unit of the BLU in Sriwijaya University with the criteria of occupation occupied as Official Paying issuer (PPSPM), Committing Officer (KDP), Expenditure Treasurer (BP), Reception Treasurer (BPn), treasurer of disbursement (BPP), Head of Sub-district, Head of Sub-division, and finance staff. The selection of respondents to the population is because they are involved in the financial management administration activities for the progress of the work unit, and of course they know the extent to which the financial management performance has been running at least in their respective work units so that the total number of population elements are 70 people.

## **Data Collection Technique**

The method of collecting the primary data in this study is using questionnaires, which will be given to the respondent, Finance and Accounting Division of the work unit of the BLU in Sriwijaya University with the criteria of occupation worked as Official issuing payment order (PPSPM), Committing Officer (KDP) BP), Reception Treasurer (BPn), treasurer of disbursement (BPP), Head and Sub-Head of each work unit. Questionnaires will be divided into two parts. The first part is about asking the respondent's identity. The second section contains questions about research variables. Questionnaire type question in the second part is a question with a scale of response based on Likert scale.

The method of filling in the questionnaire is to select one between the numbers 1 through 5 by cross-marking (X) relating to the question items that have been provided, in accordance with the conditions in the work unit. Each variable is measured by a five-point Likert scale model, (1) Strongly Disagree with value 1, (2) Disagree with value 2, (3) Doubt / Do not know / Neutral with value 3, (4) Agree with

the value 4, and (5) Strongly Agree with the value 5. To avoid the doubts of respondents to various questions that may be considered sensitive, then in the letter of application also explained that the information in the respondents will be kept confidential.

## **Operationalization of Research Variables**

### **Research Variable**

Based on the problems formulated and described in the previous chapter, it can be concluded that this study only has exogenous variables and endogenous variables, exogenous variables 1 (X1) is the goal commitment, exogenous variable 2 (X2) is the human resources, exogenous variables 3 (X3) is the public accountability, and endogenous variables (Y) is the financial reporting performance.

### **Operational Definition**

#### **Financial Management Performance**

The level of achievement of the results of an activity/program within an agency ranging from budget planning, implementation of activities, administration, reporting, accountability to supervision in relation to the use of funds in accordance with quantity and quality measured using the principles of efficiency and effectiveness.

The indicator of work units according to LAN RI (2003) or elements and measuring tools are used by viewing the performance inputs, processes, outputs, outcomes, benefits, and impacts.

The performance indicators of PTN-BLU from financial aspect are (1) ratio of Non-Tax Revenue (PNBP) to operational cost. PNBP revenue income is derived in return for goods / services delivered to the public, including revenues from grants, the proceeds of cooperation from other parties, leases, financial institutions services, and other revenues unrelated to the BLU Service excluding revenues comes from APBN; Operational Costs are all costs directly related to services to the community, including personnel expenditures, material costs, service costs, maintenance costs, power and service costs, and other direct costs directly related to BLU services, both of which are sourced from the rupiah purely APBN as well as BLU operating income; (2) the amount of BLU Revenue, namely, the nominal amount of PNBP BLU realization in the year concerned; (3) BLU revenue derived from asset management

means the realization of PNBP BLU derived from asset management as regulated by Minister of Finance Regulation 136/ PMK.05 / 2016 concerning asset management at Public Service Management ; (4) Modernization of BLU financial management, namely percentage of completion of information development as meant in Article 21 and 22 of Regulation of Directorate General of Treasury Number: Per53 / PB / 2016 concerning guidelines for application of Public Service Integrated Online System (BIOS) at least 70%; (5) the ratio of affirmation of undergraduate and diploma students (UKT groups 1 and 3 and Bidik Misi) compared to the total number of undergraduate and diploma students; (6) the percentage of alumni who directly work with waiting period of work less than six months compared to the number of alumni; (7) the percentage of A and B accredited courses compared with all courses; (8) the improvement of national rating of BLU by Kemristekdikti; (9) the percentage of the number of permanent lecturers with S3 qualification compared to the total number of lecturers; (10) the number of internationally published lecturers and scopus and non-scopus institutions; (11) the amount of Intellectual Property Rights (HKI) registered in the Director General of Intellectual Property Rights; and (12) the number of innovative products of research and development result have been produced and utilized by the users.

### **Goal Commitment**

According to Erwati (2009), the implementation of a performance-based budget is considered to require strong organizational commitment. An individual will make the maximum effort to achieve the stated objectives if the individual is committed to the budget objectives. Employees committed to motivated budget goals to interact with leaders and co-workers who can provide insight into work environments, performance goals, and other things that have an important impact on employee performance. If the individual is committed to a goal, it affects the individual's actions and ultimately improves the individual's performance (Ndiwalana, 2009). The higher the commitment to organizational budget goals, the performance of individual members of the organization in managerial activities will increase (Yusfaningrum, 2005).

Husin (2012) also found that the higher commitment to achieve the budget objective, the more leadership performance because the commitment of the leaders is needed to achieve the target budget that has been determined. An empirical study conducted by Locke (1988) shows there is a causal relationship between goal commitment and performance. Locke (1988) states that goal setting is the cognitive

process of some practical utilities so that individual desires and goals are the primary determinants of behavior. Goal commitments are expected to have different ways of influencing an organization's performance. The stronger a goal will result in a high level of performance if this goal is accepted by the individual. The Goal Commitment is expected to improve the focus of employees on the goals to be achieved and improve business, as well as the persistence of employee work behavior.

### **The Quality of Human Resources**

The quality of human resources is one of the internal factors that play an important role for the success or failure of an organization in achieving its goals so it needs to be directed through effective and efficient human resource management (Izzaty, 2011). Widyantoro (2009) argued that the important factor that becomes the determinant of successful implementation of performance-based budgeting is the effort of human resource development.

Human resources have been shown to affect the implementation stages in the utilization of performance indicators (Julnes and Holzer, 2001). Furthermore, Asmadewa (2007) obtained the results of research that there is a positive influence on the resources factor on the implementation of performance-based budgeting. The results of Asmadewa (2007) study were confirmed by Putra (2007) and Dara (2010) who obtained research results that human resources have a positive influence on the effectiveness of performance-based budgeting. Achyani (2011) found that resource variables proved to positively affect the effectiveness of performance-based budgets and Izzaty (2011) found that the quality of human resources also had a positive influence on the implementation of performance-based public service (BLU) budgets. People are ready, willing and able to contribute to organizational goals. The level of knowledge, ability, and willingness also can be demonstrated by human resources. The indicators or elements and measuring tools used to measure public accountability developed by Matutina (2001: 205) are interval scales of knowledge, skills, and abilities.

### **Public Accountability**

Accountability is the relationship within an organization of "giving and demanding of reasons for conducts" (Roberts & Scapens, 1985). However, when it comes to the concept of a budget, it implies a relationship between the giver and the recipient of the responsibilities that make the responsibility giver have the right or power to require or compel the recipient to give the account of the authority granted. On

the other hand, the recipient of responsibility has a desire or obligation to comply with the requirements given by the giver (Messner, 2009).

The principles ensuring that every activity of financial management can be held openly accountable by the perpetrator to the parties interested in the implementation of the policy. Indicators or elements and measuring tools used to measure public accountability developed by Krina (2003: 9) are interval scales that are accountable for the law, process accountability, program accountability, and policy accountability.

**Table 5.1 Indicators of Variable**

Variable	Indicators	Source	The number of question
Financial Reporting Performance (Y) Variable <i>Kemristekdikti. (2017)</i>	1.PNBP Ratio to Operational Cost,	<i>Kemristekdikti. (2017)</i>	1
	2.Number of BLU Income,		2
	3.Total Revenue BLU is sourced from Asset Management,		3
	4.Modernization of financial management of BLU,		4
	5.Affirmation student ratios,		5
	6.Percentage of college graduates who work directly,		6
	7.Percentage of excellent accredited study program,		7
	8.The increasing of BLU national rating,		8
	9.The percentage of lecturers with S3 qualification,		9
	10.The number of international publications,		10
	11.Number of Intellectual Property Rights (IPR),		11
	12.Number of Products of innovation.		12
Goal Commitment (X1) Variable <i>Locke (1988)</i>	1.The university vision and mission,	<i>Locke (1992)</i>	1
	2.The improvement of employee skills,		2
	3.Ongoing employee training,		3
	4.Development of a culture of integrity.		4
	5.Participation of university work units.		5
	6.Outcomes of work,		6
	7.Maintaining a conducive working environment,		7
	8.Commitment to the organization / university,		8
	9.Maintaining the good name of the organization and leadership,		9
	10.Compliance and performance adjustment.		10
Human Resources	1. Economic principles,	<i>Julnez dan Holzer (2001)</i>	1
	2. The principle of distribution /		2
	8. Planning and evaluation of financial management		8
	9. Responsible to the leadership,		9
	10. the principle of public interest.		10
Variabel Akuntabiitas Publik	1. Economical, effective, and efficient principles,	<i>Roberts and Scapens (1985)</i>	1
	2. Good University Governance orientation,		2
	3. Regular supervision,		3
	4. Past (historical) information		4



## **Data analysis technique**

### **Test Tools**

Data derived from the questionnaire that has been filled and returned by the respondent, then processed by using Structural Equation Model (SEM). Processing with SEM is chosen because the variables in this study are formulated from theoretical concepts and constructs that can not be measured or observed directly so that they are latent variables. This study uses an analytical path using a partial least squares (PLS) Structural Equation Model (SEM) with SmartPLS 3.2 software used to assess the measurement model and the structural model of the study.

### **Parameter Estimation**

#### **Assessing the Outer Model or Measurement Model**

The measurement model has carried out an assessment of the reliability and validity of the research variables as the relationship between indicators with latent variables. There are three criteria for assessing the measurement model: convergent validity, discriminant validity, and composite reliability (Hartman, 2008).

- a. Convergent validity, from the measurement model to the reflexive indicator is defined by the correlation between the score/component score item with the calculated construct score and the individual reflexive size is said to be high if it correlates more than 0.70 with the construct to be measured (Hartman, 2008). In general, a factor value of loading above 0.50 can represent the validity level of an indicator with its latent variable (Hulland, 1999).

- b. Discriminant validity, from the reflexive measurement model, it was valued based on cross loading construct measurement. It is expected that each indicator block has a higher loading for each latent variable measured compared to the indicator for the other AVE (average variance extracted) latitude variable should be above 0.50 and the squared value of AVE should be greater than the correlation value between variables (Hulland, 1999).
- c. Composite reliability, measured by composite reliability and Cronbach's alpha by using output generated by PLS and its value must be above 0.70. With the following formula (Hulland, 1999). A latent variable has high reliability if the value of composite reliability and/or Cronbach's alpha above 0.70 (Hartman, 2008). After the measurement model is evaluated to ensure that construct measurements are valid and reliable, then testing is done with the next step:

1. Assess the inner model or structural model

Inner model or structural model testing is performed to see the relationship between construct or latent variable seen from R-square, research model with a large coefficient of the structural path. The stability of this estimate is evaluated by using the statistical t-test obtained by the bootstrapping procedure (Hulland, 1999).

2. Hypothesis testing performed partially with the t-test aims to determine the influence and significance of each independent variable to the dependent variable. This test was performed with a t-test at a 95% confidence level by the formula (Gujarati, 2010):

$$t = \frac{\sqrt{n-2}}{\sqrt{1-r^2}}$$

Criteria:

- a. If t statistics > t table, then it is real, in other words, accept the hypothesis.
- b. If t statistics < t table, then it is not real, in other words, reject the hypothesis.
- c. The significant level of t table at df = 42 and Pr = 0.05 is 1.96

## V. RESULTS AND DISCUSSION

### Descriptive Statistic Analysis

Table 6.1  
Descriptive Statistic

Variable	Mean	Median	Theoretical Range
KT	4,33	4	1-5
SDM	4,35	4	1-5
AP	4,41	4	1-5
KPK	4,39	4	1-5

Source: Obtaining data through questionnaires

### Data analysis

#### Measurement Outer Model

#### Reliability Test

This test is to evaluate the outer model by looking at the latent variable construct reliability measured by two criteria: Cronbach's alpha and composite reliability of the indicator block measuring the construct with Cronbach's alpha value should be  $> 0.6$  or the composite reliability value  $> 0.7$ . The following output results from smartPLS:

Table 6.2  
Quality Criteria (Cronbach's Alpha dan Composite Reliability)

	Cronbach's Alpha	Standard Reliable	Composite Reliability	Standard Reliable	Note
AP	<b>0.731</b>	0,6	<b>0.847</b>	0,7	<i>Reliable</i>
KPK	<b>0.798</b>	0,6	<b>0.859</b>	0,7	<i>Reliable</i>
KT	<b>0.774</b>	0,6	<b>0.844</b>	0,7	<i>Reliable</i>
SDM	<b>0.713</b>	0,6	<b>0.868</b>	0,7	<i>Reliable</i>

Source: data processed smartPLS (2017)

From the table above, the overall value of Cronbach's alpha on all constructs has values above 0.6 as well as for the composite reliability values of all constructs having values above 0.7. Thus it can be concluded that all constructs have good reliability.

## Validity Test

### Convergent Validity Test

The measurement model with the reflexive indicator is assessed by the correlation between the score item/component score with the calculated construct score and the individual reflexive size is said to be high if it correlates more than 0.70 with the measured construct (Hartman, 2008). However, in general, the value of loading factor above 0.50 is also considered to represent the validity level of an indicator with its latent variables (Hulland, 1999).

**Table 6.3**  
*Outer Loadings*

	AP	KPK	KT	SDM
AP2	0.844			
AP6	0.864			
AP9	0.700			
KPK2		0.799		
KPK6		0.849		
KPK7		0.729		
KPK8		0.633		
KPK9		0.684		
KT2			0.628	
KT6			0.858	
KT8			0.796	
KT9			0.741	
SDM2				0.813
SDM4				0.935

Source: data processed smartPLS (2017)

Based on the value of outer model that has been processed smartPLS then the total question amounted to 42 items reduced to 28 items of questions because the structural equation model in this study there are indicators that have a value of loading below 0.6 ie AP1 (0.199), AP3 (0.464) APK (0.259), KPK1 (0.221), KPK3 (0.488), KPK4 (0.290), KPK5 (0.410), KPK10 (0,032), AP5 (0.396), AP5 (0.479), AP7 (0.552)

KPT11 (0.294), KPK12 (0.333), KT1 (0.282), KT3 (0.459), KT4 (0.499), KT5 (0,512), KT7 (0,527), KT10 (0.212), SDM1 (0.389), SDM3 (0.471), SDM5 (0.393), SDM6 (0,533), SDM7 (0.154), SDM8 (0.369), SDM9 (0.299), and SDM10 (0.353).

To raise the value in reliable test and validity, 3 of 14 indicators with the lowest loading value at 0.6 are KPK 8 (0,633), KPK 9 (0,684), KT2 (0,628). Then the remaining 11 items into question. So this indicator is excluded from the research model and the variable factors are as follows:

**Table 6.4**  
**Factor Analysis with Equations**

Factor	Item	Variable	Factors name
1	KT6	Work outcomes	Goal Commitment  (X1)
	KT8	Commitment to organization / university	
	KT9	Maintain the good name of the organization and the boss	
2	SDM2	The principle of distribution/justice	Human resources  (X2)
	SDM4	Principle of effectiveness	
3	AP2	Good University Governance Principles	Public Accountability  (X3)
	AP6	Announcement/publication of financial reports	
	AP9	Transparency	
4	KPK2	The number of BLU Income	Financial Management Performance  Y
	KPK6	The percentage of graduates who work directly	
	KPK7	The percentage of highly accredited stud program	

Source: processed data (2017)

### Test Discriminant Validity

The purpose of determining discriminant is to prove that latent constructs predict the size of their blocks better than other block sizes. The discriminant validity of the measurement model with reflexive indicators is assessed based on cross loading measurements with constructs (Hartman, 2008).

**Table 6.5 Cross Loading**

	AP	KPK	KT	SDM
AP2	0.844	0.708	0.305	0.502
AP6	0.864	0.787	0.512	0.575
AP9	0.700	0.514	0.121	0.252
KPK2	0.732	0.799	0.406	0.554
KPK6	0.696	0.849	0.469	0.418
KPK7	0.471	0.729	0.397	0.407
KPK8	0.399	0.633	0.149	0.378
KPK9	0.727	0.684	0.176	0.355
KT2	0.010	0.101	0.628	0.210
KT6	0.240	0.318	0.858	0.197
KT8	0.262	0.324	0.796	0.249
KT9	0.504	0.437	0.741	0.337
SDM2	0.430	0.363	0.219	0.813
SDM4	0.557	0.598	0.352	0.935

Source: data processed smartPLS (2017)

Based on the above cross load estimation results indicated that the correlation value of the construct with the indicator is greater than the value of other constructs. Thus it can be concluded that all latent constructs predict indicators on uneven blocks better than indicators in other blocks.

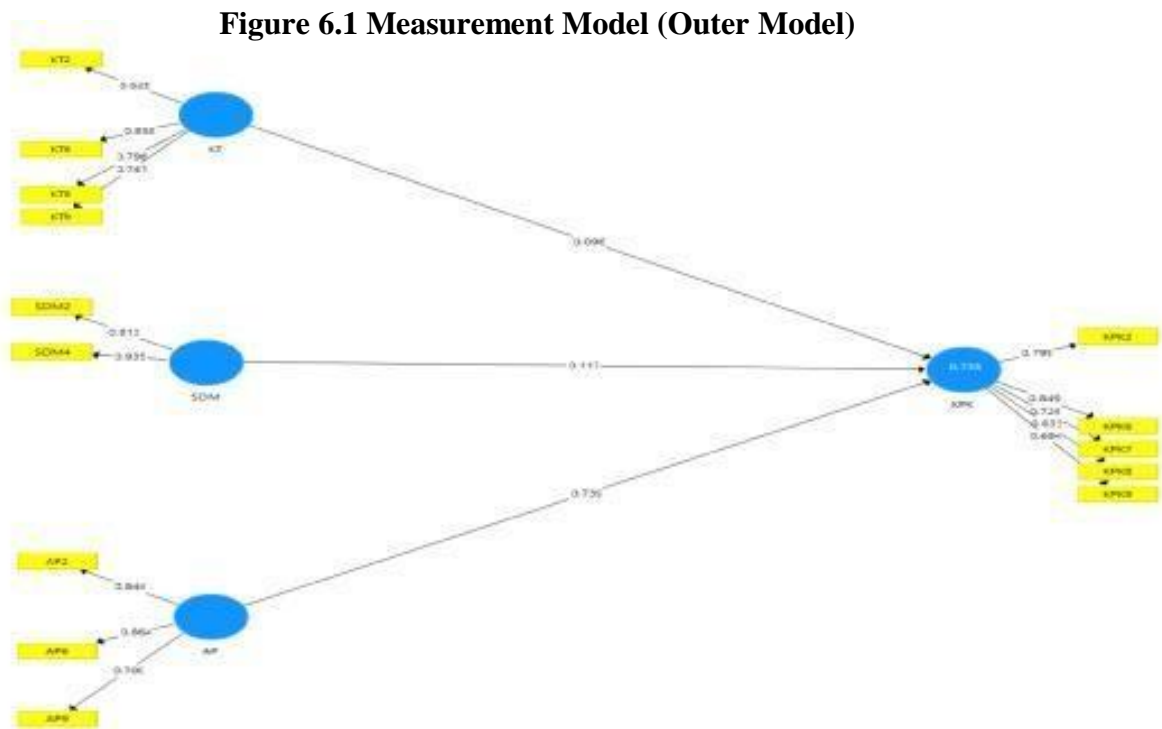
The model has good discriminant validity if the AVE square root for each construct is greater than the correlation between the two constructs in the model. A good AVE has a value greater than 0.5. The following will show the value of AVE and its square root value:

**Table 6.6**  
**Average Variance Extracted (AVE)**

	Average Variance Extracted (AVE)	AVE	Standard Value	Explanation
AP	0.650	0,5		Valid Constructs
KPK	0.552	0,5		Valid Constructs
KT	0.578	0,5		Valid Constructs
SDM	0.768	0,5		Valid Constructs

Source: data processed smartPLS (2017)

From the table above, the model of AVE value greater than 0.5 is the smallest 0,552 for the variable of financial management performance. To summarize the analysis of the measurement model as discussed above it will be shown Figure 6.1 which describes the overall PLS estimation model of the proposed research model through the PLS Algorithm procedure as follows:



Source: data processed smartPLS (2017)

### Structural Inner Model

The next analysis looks at the explanatory power of the model or nomological validity, which can be judged by R-Square (R<sup>2</sup>) of endogenous constructs. By assessing the effect of exogenous variables on endogenous variables. The higher the value of R-Square (R<sup>2</sup>) means the model is getting better at predicting. Chin (1998) divides the R-Square (R<sup>2</sup>) value of 0.735 for either model category, 0.33 moderate model category and 0.19 weak model category.

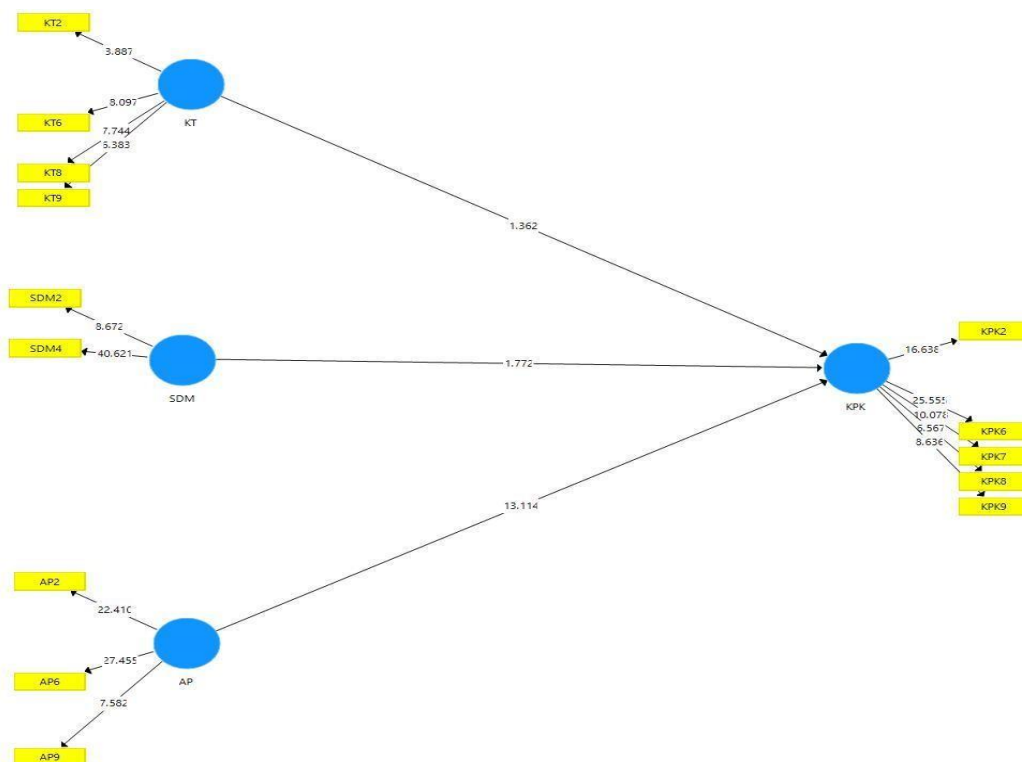
Table 6.7  
Inner Model R-Square (R<sup>2</sup>)

	R <sup>2</sup>
<b>KPK</b>	0,735

Source: data processed smartPLS (2017)

In the table above, it can be seen that the ethical audit, independence, competence and objectivity variables can explain R-Square (R<sup>2</sup>) of 73.5% variance on the overall measurement of audit quality. So according to Chin (1998) including good model category. To summarize the above structural model analysis it will be shown Figure 6.2 which describes the overall PLS estimation model of the research model with the proposed via bootstrapping procedure as follow:

**Figure 6.2 Structural Model (Inner Model)**



Source: data processed smartPLS (2017)

### Hypothesis Testing

Table 6.8  
Path Coefficient (Mean, STDEV, T-Values)

Variable	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	TStatistics ((O/STDEV))	P Values	Conclusion
<b>AP -&gt; KPK</b>	0.739	0.739	0.056	13.114	0.000	Significant
<b>KT -&gt; KPK</b>	0.096	0.105	0.071	1.362	0.174	Non Significant
<b>SDM -&gt; KPK</b>	0.117	0.119	0.066	1.772	0.077	Non Significant

Source: data processed smartPLS (2017)



Table 6.9 is used by researchers to measure hypothetical support. Inner model test or structural model is done to see the relationship between constructs. Acceptance testing hypothesis proposed can be seen from the value of T-Statistics of the relationship between latent variables.

If the T-Statistics value is higher than the T-Table value, then the hypothesis is supported. For a 95 percent confidence level (alpha 5 percent), the T-Table value for the two-tailed hypothesis is more than 1.96. As for the one-tailed hypothesis is more than 1.64.

Indeed, this study uses a two-tailed test by comparing the required statistical limits, that is 1.96 with the test criteria are as follows:

$$\text{IF } t_{\text{value}} \geq t_{\text{table}}, H_0 \text{ rejected}$$

This formula means that statistically the data used to prove that exogenous latent variables either partially or together have a positive and significant effect on endogenous latent variables.

$$\text{IF } t_{\text{value}} \leq t_{\text{table}}, H_0 \text{ rejected}$$

This formula means that statistically the data used to prove that exogenous latent variables either partially or together negatively influence and are not significant to endogenous latent variables.

## Hypothesis Testing 1

**Table 6.9**  
**Hypothesis Testing 1 Results**

Variable	Original Sample (O)	TStatistics ( O/STDEV )	T-Table	Note
AP -> KPK	0.739	13.114	1,96	Hypothesis Accepted

Source: data processed smartPLS (2017)

*H1: Public Accountability has a positive effect on Financial Management Performance*

From the results above, the data analysis using smartPLS is obtained the original value of the sample (O) which is the coefficient value of the path and the value of T statistics to indicate its significance. In the table above can be seen Competence to audit quality has a coefficient of 0.739 and T Statistics > T table

(1,96) is 13.114. Thus the hypothesis is accepted and this means that the variable of Public Accountability has an influence on Financial Management Performance.

## Hypothesis Testing 2

**Table 6.10**  
**Hypothesis Testing Result**

Variable	Original Sample (O)	TStatistics ( O/STDEV )	T-Table	Note
KT -> KPK	0.096	1.362	1,96	Hypothesis Rejected

Source: data processed smartPLS (2017)

*H2: Aims Commitment has a positive effect on Financial Management Performance*

From the results of analysis data using smartPLS is obtained the original value of the sample (O) which is the coefficient value of the path and the value of T statistics to indicate its significance. In the table above can be seen Competence to audit quality has a coefficient value of 0,096 and T Statistics <T Table (1,96) is 1.362. Thus the hypothesis is rejected and this means that the Goal Commitment variable has no effect on the Financial Management Performance.

## Hypothesis 3

**Table 6.11**  
**Hypothesis Testing Result**

Variable	Original Sample (O)	TStatistics ( O/STDEV )	T-Table	Note
SDM -> KPK	0.117	1.772	1,96	Hypothesis Rejected

Source: data processed smartPLS (2017)

*H3: Human Resources has a positive effect on Financial Management Performance*

From the results, the data analysis using smartPLS is obtained the original value of the sample (O) which is the coefficient value of the path and the value of T statistics to indicate its significance. In the table above can be seen Competence to audit quality has a coefficient of the path value 0.117 and T Statistics <T Table (1,96) is 1.772. Thus the hypothesis is rejected and this means that the Human Resource variable has no effect on the Financial Management Performance.

## **Discussion**

From the hypothesis test, it can be obtained that hypothesis 1 (H1) which states that Public Accountability has a positive effect on the construction of financial management performance is accepted. Hypothesis (H2) which states that the goal commitment has no positive effect on the performance of financial management is rejected. And Hypothesis 3 (H3) which states that human resources have no positive effect on the construction of financial management performance is rejected.

### **The Effect of Public Accountability on Financial Management Performance**

Based on the results of statistical calculations, it can be concluded that the construct of public accountability has a positive effect on the construction of financial management performance. This can be seen from the t-statistic value greater than 1.96 ie 13.114. Thus, the hypothesis H1 in this study is accepted. This indicates that the indicator used viewed from outer loading is AP2 of 0.844 which states that public accountability that positively affect the financial management performance if the financial manager must apply the principle of Good University Governance, AP6 of 0.864 states that public accountability that positively affect the performance management finance if financial management can be published/announced its financial statements and AP9 of 0.700 stating that public accountability has a positive effect on the performance of financial management when applied the principle of transparency in financial management.

Public accountability in this study has an effect on to the performance of financial management. This is in line with the concept of agency theory between authoritative and authoritative parties. Each party has its own interests. So that public accountability here has a positive effect and there is interference of related parties to influence the performance of financial management. Theoretically, the results of this study are relevant to Robert & Scapens's (1985) opinion on Accountability is a relationship in an organization in the form of "Giving and demanding of reasons for conducts". However, when it comes to the concept of a budget, it implies a relationship between the giver and the recipient of the responsibilities that make the responsibility giver have the right or power to require or compel the recipient to give an account of the authority granted. On the other hand, the recipient of responsibility has a desire or obligation to comply with the requirements given by the giver (Messner, 2009).

Principles that ensure every activity of financial management can be held openly accountable by the perpetrator to the parties interested in the implementation of the policy. The indicators or elements and gauges used to measure public accountability developed by Krina (2003: 9) are interval scales that are accountable for the law, process accountability, program accountability, and policy accountability.

Empirically this research is relevant to research conducted by Asif & Aurangzeb (2012), Transparency is at the heart of budgeting and financial management especially in situations of corruption in the higher education sector. Management of budgets in certain institutions affects actors in institutions to act more accountable. Financial information related to the budget is one tool that organizations can use to improve the organization's governance and accountability (Multiganda, 2013). Mulyo, et al (2014), the effect of accountability on budget management is positively and significantly related to budget management. So the congruity between the theory with statistical analysis is a reference for financial managers to be able to improve public accountability in the performance financial management of Sriwijaya University to be better and provide benefits for its users.

### **The Influence of Commitment to the Objectives of Financial Management Performance**

Based on the results of statistical calculations, it can be concluded that the commitment goal commitments have no positive effect on the construction of financial management performance. This can be seen from the t-statistic value smaller than 1.96 ie 1.362. This indicates that the indicator used is viewed from the outer loading of KT6 of 0.858 as the financial manager, trying to achieve the optimal work result, KT8 of 0.796 as the financial manager having the commitment to the organization / university and KT9 of 0.741 if the financial manager can maintain the good name organizations and superiors. However, the hypothesis H2 in this study was rejected. This shows that hypothesis H2 does not meet the path coefficient of t-statistic.

Based on previous theories and studies that provide evidence that goal commitments are not significant to the performance of financial management. This is not in line with the concept of agency theory between the authorizing party and the authorized party. Each party has no interest. So that independence here has a negative effect and there is no interference of related parties to influence the performance of

financial management. This statement contradicts the results of Sjafriadi's (2015) research, that budgetary participation, leadership style, and organizational commitment have a positive effect on managerial performance at Panca Budi Development University. Husin (2012) also found that the higher commitment to achieve the budget objective, the more leadership performance because the commitment of the leaders is needed to achieve the target budget that has been determined.

Yusfaningrum (2005), The higher commitment to organizational budget objectives, the performance of individual members of the organization in managerial activities will increase.

An empirical study conducted by Locke (1988) shows there is a causal relationship between goal commitment and performance. Locke (1988) states that goal setting is the cognitive process of some practical utilities so that individual desires and goals are the primary determinants of behavior.

Hence, the congruity between theory and the statistical analysis is not a reference for the financial managers of Sriwijaya University to maintain the goal commitments to the performance of financial management.

### **The Effect of Human Resources on Financial Management Performance**

Based on the results of statistical calculations, it can be concluded that the construct of audit ethics does not positively affect the construct of audit quality. This can be seen from the t- statistic value smaller than 1.96 ie 1.772. This indicates that the indicator used is viewed from outer loading that is SDM2 of 0.813 as financial manager apply the principle of distribution/equity in financial management, and SDM4 of 0.936 as financial manager apply effectiveness principle in financial management. However, H3 hypothesis in this research is rejected. Thus, the hypothesis H3 in this study was rejected. This shows that H3 hypothesis does not meet the path coefficient of t-statistic.

Based on previous theories and studies that provide evidence that human resources are not significant to the performance of financial management. This is not in line with the concept of agency theory between the authorizing party and the authorized party. Each party has no interest. So that human resources here have a negative effect and no interference of related parties to influence the performance of financial management. And supported by the research The results of this study contradict the results of research conducted by (Asmadewa (2007), Putra (2007), Suhardjanto (2008), Achyani (2011), Arifah (2012) who found that resources

positively affect the effectiveness of the budget based on performance on different research objects Asmadewa (2007) conducted research on central government, Putra (2007) on Sleman District Government, Suhardjanto (2008) and Achyani (2011) on Surakarta city government, and Arifah (2012) on Magelang city government .

The same results obtained by Izzaty (2011) and Maswani (2010) in the context of human resource quality. Izzaty (2011) found that the quality of human resources has a positive influence on the implementation of performance-based budgeting of Diponegoro University Public Service Management Semarang and Maswani (2010) found that the quality of human resources influenced the performance of the Central Aceh District Financial Management and Wealth Office. In different contexts, Julnes (2001) found that resources affecting the implementation stages in the use of performance indicators in states and local governments of USA and Dara (2010) found that resource variables influence the adoption of performance measures and the implementation of performance-based budgets in agencies local government within the province of North Maluku.

According to Fitri (2014), the quality of human resources must continue to be addressed so that always ready and competent to face change. System changes cannot work well if not followed by improvements in the human qualities that will run the system. Improving the quality of human resources can be done with the appropriate training with the necessary needs and done with sustainable.

Indeed, the congruity between the theory with statistical analysis is not a reference for the financial managers at Sriwijaya University to maintain the quality of human resources to the performance of financial management.

## **VI. CONCLUSION AND SUGGESTION**

### **Conclusion**

Based on the results of research as described in the previous chapter, it can be drawn some conclusions as follow:

1. The results of this study indicate that empirically public accountability has a positive effect on financial management performance, the better the public accountability the better the performance of financial management.
2. The results of this study indicate that empirically the goal commitments have a negative effect on financial management performance. The higher the value of goal commitment does not affect the performance of financial management.

3. The results of this study indicate that empirically the quality of human resources does not negatively affect the performance of good financial management. With good quality, human resources do not affect the performance of financial management

### **Limitations of Research**

This study has the following limitations:

1. This study uses only some samples at Sriwijaya university which is one of twenty-one State Universities with Financial Management of Public Service Management.
2. This research is conducted by using data collection through questionnaires that are directly distributed and accompanied by researchers in the process of filling the questionnaire, so there is a possibility of data being biased because of the replenishment of answers that do not reflect the intentions and wishes of respondents to each question.
3. There is an indicator of the question in the variable of financial management performance that has not reflected the actual implementation in Sriwijaya University.

### **Suggestion**

1. Preferably future studies will be conducted using more than one sample of State Universities with Financial Management of Public Service Bodies.
2. Preferably when the questionnaire distributed to the respondents the researchers were given more time and did not accompany the respondent during the replenishment of the answers for the results of the research is not biased.
3. Further research is expected to use different samples and locations so that the results of the study can be compared with the previous studies. It is also hoped that further research can use larger samples to provide better and more generalized results and research overviews.

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