

AN EMPIRICAL STUDY ON THE INFLUENCE OF BUDGET PLANNING AND FINANCIAL ACCOUNTABILITY ON THE PERFORMANCE OF FINANCIAL MANAGERS AT THE OFFICE OF THE MINISTRY OF RELIGION OF MAKASSAR CITY

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Abstract

The purpose of this study is to determine the influence of budget planning and financial accountability on the performance of financial managers partially and simultaneously. This study uses a quantitative approach. The research population consisted of 41 financial managers in the agency, and the sample was drawn using the saturated sample method. Data collection was carried out through questionnaires designed to measure budget planning variables, financial accountability, and financial manager performance. The collected data will be analyzed using SPSS software, with analysis steps that include descriptive tests to describe the characteristics of respondents, as well as validity and reliability tests to ensure the accuracy of the research instruments. Furthermore, multiple linear regression analysis will be carried out to test the influence of each independent variable on the dependent variable, as well as hypothesis testing through the t-test to determine the individual influence and the F test. Based on the results of this study, it can be concluded that budget planning and financial accountability have a significant influence on the performance of financial managers at the Office of the Ministry of Religion of Makassar City. Good budget planning allows for more efficient allocation of resources and alignment with organizational goals. Meanwhile, accountable financial accountability

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ensures that every use of the budget can be accounted for, increasing trust and transparency in financial management. Simultaneously, good financial planning and accountability create synergies that have a positive impact on an organization's financial performance, demonstrating that both are key pillars in effective and efficient financial management.

INTRODUCTION

In today's era of globalization, easy access to information is an important need for individuals and organizations, including government agencies. Easier access to information is believed to be able to support various operational activities and facilitate employee performance in carrying out their duties. At the Makassar City Ministry of Religious Affairs Office, this is very relevant because the performance of financial managers in government agencies is expected to meet high standards of transparency and accountability. However, achieving optimal performance does not only depend on access to information, but also on the effectiveness of budget planning and accuracy in financial accountability (Nasution & Setiawan, 2020; Pratama & Nugroho, 2019).

Budget planning is an important process that determines the optimal allocation of resources to support organizational goals. Good planning allows the budget to be prepared on target and relevant to operational needs. According to Wahyudi (2021), effective budget planning not only involves rational allocation of funds but also alignment with the strategic goals of the organization. However, it is often found that budget planning in several government agencies is still not integrated with strategic planning, which ultimately results in less than optimal budget implementation (Suyanto & Wibowo, 2020). This has the potential to hinder the achievement of program objectives that have been designed and cause an imbalance between budget use and desired results.

On the other hand, financial accountability is an essential component that

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reflects the transparency and accountability of the government in managing public funds. In accordance with PMK No.155/PMK.02/2015, the government is required to prepare cost standards as spending limits in preparing the budgets of ministries and institutions. This standard aims to ensure that the funds used are in accordance with needs and avoid budget misuse. According to Prasetyo and Hartati (2018), good financial accountability will increase public trust in government financial management and demonstrate the government's commitment to achieving financial transparency. The Ministry of Religion, as a government institution, is required to implement budget management by complying with the principles of transparency and accountability so that the public can assess the results of the use of the allocated budget (Lestari, 2019).

Previous studies have shown that budget planning and financial accountability factors have a significant influence on the performance of financial managers. Lestari and Dewi (2022) revealed that comprehensive and clear budget planning is highly positively correlated with increased performance of financial managers in government institutions. Meanwhile, research conducted by Arifin (2021) shows that transparency in financial accountability can increase the effectiveness and efficiency of performance in the government sector. These studies emphasize that good budget management is not just about recording, but also includes implementing the principles of accountability and openness to the public (Saputra, 2021).

This study aims to quantitatively test the influence of budget planning and financial accountability on the performance of financial managers at the Office of the Ministry of Religious Affairs of Makassar City. Specifically, this study will measure how much contribution budget planning and financial accountability have to improving the performance of financial managers in the agency. By using a quantitative approach, this study will identify the direct relationship between the independent variables (budget planning and financial accountability) and the dependent variable (financial manager performance), and analyze the significance of this relationship to provide accurate and measurable findings.

The urgency of this research lies in the importance of improving the

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effectiveness and accountability in financial management in the government sector, which is the key to supporting quality public services. With proper budget planning and financial accountability, it is expected that the performance of financial managers can be more optimal, so that government programs can be run efficiently and achieve the desired results. This research is expected to be an input for the government, especially the Makassar City Ministry of Religious Affairs Office, in improving the quality of budget management and maintaining financial transparency and accountability in the eyes of the public.

RESEARCH METHODS

This study uses a quantitative approach to analyze the effect of budget planning and financial accountability on the performance of financial managers at the Office of the Ministry of Religious Affairs of Makassar City. The study population consisted of 41 financial managers at the agency, and sampling was carried out using the saturated sampling method, where all members of the population were used as respondents. Data collection was carried out through a questionnaire designed to measure the variables of budget planning, financial accountability, and financial manager performance. Before being used, the questionnaire was tested for validity and reliability.

The collected data will be analyzed using SPSS software, with analysis steps that include descriptive tests to describe the characteristics of respondents, as well as validity and reliability tests to ensure the accuracy of the research instrument. Furthermore, multiple linear regression analysis will be conducted to test the effect of each independent variable on the dependent variable, as well as hypothesis testing through the t-test to determine the individual effect and the F-test for the simultaneous effect of budget planning and financial accountability on the performance of financial managers. The results of this analysis are expected to provide in-depth insight into the relationship between the variables studied.

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RESULTS AND DISCUSSION

1. Respondent Characteristics

The characteristics of respondents in this study include age, gender, education level, and length of service. Based on data obtained from 41 respondents, the most dominant age group is 41-50 years, with 18 respondents or 43.9%. In terms of gender, there are more female respondents than male respondents, with a total of 27 respondents reaching 65.9%. Regarding education level, the majority of respondents have a bachelor's degree, which is 28 people or 68.3%. In addition, the average length of service of respondents is in the range of 5-10 years, with a total of 31 people, which covers 75.6% of the total respondents.

Table 1. Respondent Characteristics

Characteristics	Category	Frequency	Percentage (%)
Age	< 20 Years	5	12.2
	21-30 Years	3	7.3
	31-40 Years	15	36.6
	41-50 Years	18	43.9
	Total	41	100.0
Gender	Man	14	34.1
	Woman	27	65.9
	Total	41	100.0
Level of education	Senior High School	5	12.2
	D1-D3	2	4.9
	S1	28	68.3
	S2	6	14.6
	Total	41	100.0
Length of work	< 5 Years	7	17.1
	5-10 Years	31	75.6
	11-15 Years	3	7.3
	Total	41	100.0

Source: Primary data processed 2020

2. Validity and Reliability Test

Validity test is used to assess the level of data validity in this study. Based on the results of the validity test, all statement items in the Budget Planning, Financial Accountability, and Financial Management Performance variables show a correlation coefficient value greater than the R-table value (0.3081) with a significance level below 0.05. This indicates that all items tested are valid and can be used in this study. The results of the validity test can be seen in Table 2:

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Table 2. Data Validity Test

Variables	Statement Items	Correlation Coefficient	R-Table	Information
Budget Planning	1	0.691	0.3081	Valid
	2	0.781	0.3081	Valid
	3	0.824	0.3081	Valid
	4	0.763	0.3081	Valid
	5	0.710	0.3081	Valid
Financial Accountability	1	0.692	0.3081	Valid
	2	0.642	0.3081	Valid
	3	0.724	0.3081	Valid
	4	0.817	0.3081	Valid
	5	0.814	0.3081	Valid
	6	0.622	0.3081	Valid
Financial Management Performance	1	0.872	0.3081	Valid
	2	0.770	0.3081	Valid
	3	0.790	0.3081	Valid
	4	0.779	0.3081	Valid
	5	0.823	0.3081	Valid
	6	0.910	0.3081	Valid

Source: Primary data processed 2020

Based on the table above, all statement items in the three variables have a correlation coefficient value greater than the R-table value (0.3081) with a significance level below 0.05. Therefore, it can be said that the data obtained from this study are valid.

Reliability test aims to measure data consistency. The results of the reliability test show that the Cronbach's Alpha value for the Budget Planning variable is 0.881, Financial Accountability 0.797, and Financial Management Performance 0.781. All of these values are greater than the minimum limit of 0.60, so it can be concluded that all variables in this study are reliable and consistent.

Table 3. Reliability Test

Variables	Cronbach's Alpha	Reliable Limits	Information
Budget Planning	0.881	0.60	Reliable
Financial Accountability	0.797	0.60	Reliable
Financial Management Performance	0.781	0.60	Reliable

Source: Primary data processed 2020

From the table above, it can be seen that the Cronbach's Alpha value for all

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variables is greater than 0.60. Thus, all variables in this study can be categorized as reliable.

3. Multiple Linear Regression Analysis Test

Multiple linear regression analysis is used to determine the relationship between independent variables and dependent variables. The results of the analysis are shown in Table 4 .

Table 4. Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
1 (Constant)	-15,280	5,716		-2.673	0.011
Budget Planning	0.739	0.234	0.386	3.159	0.003
Financial Accountability	0.850	0.211	0.492	4.031	0,000

Source: Primary data processed 2020

Based on the table above, the multiple linear regression equation obtained is:

$$Y = -15.280 + 0.739 \cdot X_1 + 0.850 \cdot X_2$$

The regression coefficient provides an overview of the influence of independent variables on financial manager performance. The constant value (a) of -15.280 indicates that financial manager performance is at a negative value when the independent variable is 0. The X1 coefficient (b1) of 0.739 indicates that every one-unit increase in budget planning is related to a 73.9% increase in performance. Meanwhile, the X2 coefficient (b2) of 0.850 indicates that every one-unit increase in financial accountability is related to an 85.0% increase in performance.

5. Determination Test (R²)

The determination test is used to measure how much influence the independent variable has on the dependent variable. The results can be seen in Table 5:

Table 5. Determination Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
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1	.767	.589	.567	2.436
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Source: Primary data processed 2020

From the table above, the R value of 0.767 indicates a very close relationship between the independent variable and the dependent variable. The R Square value of 0.589 indicates that 58.9% of the variation in financial manager performance is influenced by budget planning and financial accountability variables, while the remaining 41.1% is influenced by other factors outside the variables studied.

6. F test

The F test is used to test the simultaneous influence of independent variables on the dependent variable. The calculated F value obtained is 27.224, which is greater than the F table value (3.53) and with a significance of less than 0.05. This shows that all independent variables, namely Budget Planning and Financial Accountability, have a positive and significant effect on Financial Management Performance simultaneously. The results of the analysis are shown in Table 6:

Table 6: F Test

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	323,005	2	161,503	27,224	.000
Residual	225,434	38	5,932		
Total	548,439	40			

Source: Primary data processed 2020

The results show a calculated F value of 27.224. By comparing the calculated F with the F table, the F table value is 3.53. Because the calculated F is greater than the F table and the significance is less than 0.05, it can be concluded that all independent variables have a positive and significant effect on the performance of financial managers.

7. T-test

The T-test aims to determine the influence of each independent variable partially on the dependent variable. The results of the analysis show that the Budget Planning variable has a positive and significant effect on Financial Manager Performance with a significance of 0.003, which is smaller than 0.05,

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and a calculated t of 3.159 which is greater than the t table (1.685). Likewise, the Financial Accountability variable also has a positive and significant effect on Financial Manager Performance, with a significance of 0.000 and a calculated t of 4.031. Thus, it can be concluded that both independent variables have a significant positive effect on Financial Manager Performance in this study. The results of the analysis are presented in Table 7:

Table 7: T-test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-15,280	5,716		-2.673	0.011
Budget Planning	0.739	0.234	0.386	3.159	0.003
Financial Accountability	0.850	0.211	0.492	4.031	0,000

Source: Primary data processed 2020

From the table above , the variables planning budget own influence positive And significant to performance manager finance , with mark significance by 0.003 which is more small from 0.05, and the calculated t value is 3.159 which is more big from t table 1.685. Besides that , variable accountability finance Also show influence positive And significant to performance manager finance , indicating that second variable the contribute in a way means in increase performance manager finance.

Discussion

1) The Influence of Budget Planning on the Performance of Financial Management at the Office of the Ministry of Religion, Makassar City

The first hypothesis in this study is that budget planning affects the performance of financial managers. This hypothesis implies that well-prepared budget planning will be able to improve the performance of financial managers. The results of the analysis show that budget planning has a positive and significant effect on the performance of financial managers.

Budget planning is a process that involves selecting various alternatives in the use of organizational resources to achieve certain goals in the future (Anthony

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& Govindarajan, 2007). In the context of government organizations, budget planning serves as a tool to improve the efficiency and effectiveness of financial management so as to help in achieving organizational goals (Mardiasmo, 2009). Well-structured budget planning is expected to improve performance by providing clear direction for financial managers in carrying out their duties.

Research conducted by Hidayat and Haryanto (2017) shows that comprehensive and clear budget planning significantly improves financial management performance in local government organizations. The study concluded that targeted budget planning provides guidelines for financial managers to allocate resources more effectively, thereby supporting the achievement of optimal performance. In addition, research by Putra (2019) also shows a positive relationship between budget planning and financial performance in public organizations, especially in terms of increasing financial accountability and transparency.

However, there are also studies that show different results. A study by Wibowo (2020) found that in some cases, budget planning did not have a significant effect on the financial performance of local government organizations. This is due to external factors, such as changes in government policies that are often not in accordance with the initial budget planning, as well as obstacles in implementation due to limited human resources who are competent in financial management. In addition, findings by Purnamasari (2018) indicate that even though budget planning is carried out well, the performance of financial managers does not improve if it is not accompanied by effective evaluation and supervision of its implementation.

From the research results and theoretical justification above, it can be concluded that good budget planning generally has a positive impact on the performance of financial managers. However, the effectiveness of budget planning on the performance of financial managers depends on consistency in implementation, adequate human resource support, and the existence of adequate monitoring mechanisms. At the Office of the Ministry of Religious Affairs of Makassar City, the results of the study showed that well-structured budget

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planning has a positive impact on the performance of financial managers, which means that the budget planning process is effective in helping to achieve the organization's financial goals.

2) The Influence of Financial Accountability on the Performance of Financial Management at the Office of the Ministry of Religion, Makassar City

The second hypothesis in this study states that financial accountability affects the performance of financial managers. This means that good and transparent financial accountability can improve the performance of financial managers, because accountable and responsible financial managers will find it easier to achieve organizational goals and maximize the use of resources. The results of the analysis show that financial accountability has a positive and significant effect on the performance of financial managers.

Financial accountability in government organizations involves recording, reporting, and verifying transactions accurately and precisely. According to accountability theory (Government Goods/Services Procurement Policy Institute, 2019), financial accountability functions to ensure that every budget expenditure can be accounted for to the authorities, both internal and external. This accountability includes consistent and transparent reporting, which supports transparency and effectiveness of financial management (Mardiasmo, 2009).

Research by Sutrisno (2020) found that good financial accountability improves employee accountability and performance in financial management in the public sector. This shows that when every financial expenditure is clearly reported, trust in financial managers increases, and ultimately improves financial performance. In addition, a study by Raharjo (2021) shows that a strict accountability system contributes to increased efficiency in budget use and better financial management.

However, research by Wulandari (2018) shows that financial accountability does not necessarily have a significant effect on the performance of financial managers if it is not supported by an effective monitoring system. In some cases, obstacles such as administrative complexity and lack of adequate human resources can limit the effectiveness of financial accountability. In addition, research by

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Arifin (2019) states that even though financial accountability has been implemented, the performance of financial managers is not optimal if there is no high commitment from all parties in the implementation of financial accountability.

From the various findings above, it can be concluded that financial accountability that is carried out well generally has a positive impact on the performance of financial managers, because it helps ensure that all income and expenses can be accounted for transparently. However, the impact of financial accountability on the performance of financial managers will be more optimal if accompanied by a monitoring system and adequate human resource support.

3) The Influence of Simultaneous Financial Planning and Financial Accountability on the Performance of Financial Management at the Office of the Ministry of Religion, Makassar City

Based on the results of the research conducted, budget planning and financial accountability have a simultaneous or joint influence on the performance of financial managers at the Makassar City Ministry of Religious Affairs Office. This shows that the effectiveness of financial management performance is not only determined by good budget planning, but also requires a transparent and accountable financial accountability system. Both synergistically contribute to improving financial performance, because proper budget planning helps in efficient resource allocation, while good accountability ensures that every use of the budget can be clearly accounted for.

In the context of public financial management theory, planning and accountability are two important pillars that support the creation of good financial governance. Public financial management theory emphasizes that systematic and accountable budget planning will help organizations achieve predetermined targets (Mardiasmo, 2009). On the other hand, financial accountability theory emphasizes the importance of accountability to ensure that all financial income and expenditures of the organization can be accounted for in accordance with the provisions (Government Goods/Services Procurement Policy Institute, 2019).

Research conducted by Sutrisno (2020) supports the conclusion that

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financial management based on financial planning and accountability can significantly increase efficiency and performance. This is reinforced by Raharjo's study (2021), which found that the synergy between budget planning and financial accountability drives increased performance due to regularity in budget allocation and compliance with accountability principles.

On the other hand, several studies have shown that although there is a simultaneous influence of financial planning and accountability on performance, the results can be less than optimal if not supported by strong supervision. Wulandari (2018) argues that administrative constraints in the process of planning and implementing financial accountability can hinder performance improvement, especially when the process is too bureaucratic or lacks competent human resources.

Overall, it can be concluded that budget planning and financial accountability that are implemented synergistically will have a positive effect on the performance of financial managers at the Makassar City Ministry of Religious Affairs Office. The combination of the two helps ensure that the budget is prepared and implemented in accordance with the organization's objectives, while allowing each transaction to be accounted for transparently and accountably.

CONCLUSION AND RECOMMENDATIONS

Based on the results of this study, it can be concluded that budget planning and financial accountability have a significant influence on the performance of financial managers at the Makassar City Ministry of Religious Affairs Office. Good budget planning allows for more efficient resource allocation and is aligned with organizational goals. Meanwhile, accountable financial accountability ensures that every use of the budget can be accounted for, increasing trust and transparency in financial management. Simultaneously, good financial planning and accountability create synergies that have a positive impact on the financial performance of the organization, indicating that both are the main pillars in effective and efficient financial management.

In connection with the results obtained, the managerial suggestions to the

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management of the Makassar City Ministry of Religion Office are as follows:

1. Improving the Quality of Budget Planning

The management of the Makassar City Ministry of Religious Affairs Office is advised to improve the budget planning process through training and capacity building for financial management staff. The use of information technology also needs to be optimized to assist in the budget analysis and monitoring process, so that budget planning can be more accurate and responsive to changes in organizational needs.

2. Strengthening the Financial Accountability System

A more structured and transparent accountability system is needed. The Makassar City Ministry of Religious Affairs Office can adopt stricter standard procedures in the financial reporting and audit process to ensure that every financial transaction is properly recorded and can be accounted for in detail. In addition, the use of technology-based applications for financial reporting can help improve accuracy and transparency in reporting.

3. Internal Supervision Development

It is necessary to strengthen the internal control system that ensures the financial planning and accountability process runs well. The implementation of a periodic evaluation mechanism on the performance of financial managers will help in identifying and overcoming existing obstacles. It will also ensure that every step in the financial planning and spending process is in line with regulations and principles of good financial governance.

4. Performance Based Incentives

As an effort to improve motivation and performance, the Makassar City Ministry of Religious Affairs Office can consider providing performance-based incentives for financial management staff. Rewarding those who show good performance in financial planning and reporting will create a more productive and results-oriented work culture.

With the implementation of the recommendations above, it is hoped that the performance of financial management at the Makassar City Ministry of Religious Affairs Office can continue to improve, supporting the achievement of

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transparency, accountability, and efficiency in overall financial management.

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