

# The Effect of Transparency, Accountability and Commitment Organization on Budget Quality with Leadership Style as a Moderating Variables on Government of North Sumatera

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**Abstract:-** This study aims to evaluate the effect of transparency, accountability, and organizational commitment on budget quality with leadership style as a moderating variable on Government of North Sumatera. The population in this study amounted to 51 OPDs in the Provincial Government of North Sumatera, with the sampling technique using saturated samples where all populations were sampled. This study's results indicate that transparency affects budget quality, accountability affects budget quality, and organizational commitment affects budget quality in the Provincial Government of North Sumatera. Meanwhile, leadership style cannot moderate the relationship between transparency and budget quality. Leadership style can moderate the relationship between accountability for budget quality, and leadership style cannot moderate the relationship between organizational commitment to budget quality on Government of North Sumatera.

**Keywords:-** Transparency, accountability, organizational commitment, budget quality, leadership style.

## I. INTRODUCTION

The Regional Budget (APBD) is an annual regional government financial plan discussed and approved by the local government and DPRD and stipulate by provincial regulations. The APBD is used as one of the main highlights by the community to measure the performance of their respective local governments. It can be seen the preparation and realization of the APBD are following with no expectations of the community. To make this happen, local governments can fulfill this by compiling a work plan, and budget for regional apparatus organizations (RKA OPD) as referred to in Law Number 17 of 2003 concerning State Finance articles 19 (1) and (2), namely, an approach based on work performance that will achieve. And it must also be supported by quality resources in the sense of having competence in their field, namely with an adequate educational background, having a strong motivation to do their job, and supported by related regulations and policies.

Local governments must improve the quality of financial management, especially improving the quality of planning and budgeting to improve public services and welfare (Erlina, Tarigan, Muda, 2017). Budget quality is a

budget allocation in favor of the needs of the community. Some of the basic principles that must accommodate in budgeting for quality are transparent, participatory, disciplined, fairness, efficiency, and effectiveness, as well as rational and measurable (Rinusu, 2003). The principles of regional budgets are legislative authorization, comprehensive, budget integrity, periodic, accurate, precise, and public knowledge. Budgeting, carried out by these fundamental principles, is expected to create a quality budget (Munir, 2003).

Several studies examining the quality of budgets based on their characteristics, among others, were carried out by Kenis (1979). Their results showed that overall the characteristics of budget targets (participation, clarity of targets, feedback, evaluation, and difficulty level of budget targets) played an essential role in developing/improving attitudes/behavior towards budget. Participation and clarity of budget targets have a positive and significant effect on managers' attitudes/behaviors towards budgets. The same results obtain for budget motivation and performance.

The conclusion from the above description is that the change in regional financial management is a logical consequence of the application of local autonomy and demands a budget reform, which it creates a shift from the traditional budget to the performance budget, given the importance of budget quality and the factors that affect it, especially in the current regional financial management. This research will be more focused in terms of transparency, accountability and organizational commitment as well as leadership style, so that for the preparation of this thesis the researcher takes the title of the influence of transparency, accountability and organizational commitment on-budget quality with leadership style as a moderating variable on Government of North Sumatera.

## II. LITERATURE REVIEW

### A. Agency Theory

Agency theory is a contract between someone or more referred to as a Principal that appoints another party called an Agent to carry out duties under the principal's interests, including the delegation of some decision-making authority to the Agent (Jensen and Meckling, 1976).

Public sector agency theory is used to analyze the principal-agent relationship concerning public sector budgeting (Abdullah and Asmara, 2006). Agency theory explains the contractual arrangement between two or more individuals, groups, or organizations. One of the parties (principal) makes a contract, either implicitly or explicitly, with other parties (agents) in the hope that the agent will act/do the job as desired by the principal (Jensen and Meckling, 1976).

#### B. Stewardship Theory

Stewardship theory is a theory that describes a situation where managers are not motivated by individual goals but instead aimed at their main outcome goals for the benefit of the organization, so this theory has a psychological and sociological basis that has designed in which executives as stewards are motivated to act as desired. Principal, besides that, steward behavior will not leave the organization because steward tries to achieve organizational goals. This theory is designed for researchers to examine situations in which executives in the company as servants can be motivated to act in the best way on their principals (Donaldson and Davis, 1989, 1991). Furthermore (Chinn, 2000) Stewardship theory is built on philosophical assumptions regarding human nature: humans are intrinsically trustworthy, able to act responsibly, and have integrity and honesty with others.

#### C. Transparency

Transparency builds on the free flow of information throughout the process of government, institutions, and information that needs to be accessible to interested parties. The information available must be sufficient to be understood and monitored. Transparency means the availability of adequate, accurate, and timely information about public policies and the process of their formation.

Several previous studies that tested clarity based on its characteristics, among others, were conducted by Handayani (2009), which stated that transparency had a positive effect on budget quality. Lucyanda and Sari (2009) state that transparency has a positive effect on budget quality.

#### D. Accountability

Mardiasmo (2004), in his book, states that accountability is understood as the obligation of the agent to provide accountability, present, report, and disclose all activities and activities that are their responsibility to the principal who has the right and authority to hold accountable. Furthermore, Mardiasmo (2009) also states that public accountability consists of two types, 1) vertical accountability, accountability for fund management to a higher authority, for example, the accountability of work units (services) to local governments and accountability of local government to the central government; 2) Horizontal Accountability, accountability to society.

Several previous studies that tested accountability based on its characteristics, among others, were conducted by Lucyanda & Sari (2009), which stated that public accountability had a positive effect on budget quality. This statement is reinforced by Lawyer (2014), who says that accountability has a positive effect on budget quality. A different opinion was expressed by Putra (2017), who stated that accountability did not affect budget quality.

#### E. Organizational Commitment

Luthans (2006) describes that organizational commitment grows because it is created and developed by individuals who work in an organization, and is accepted as value to every new member. The value of members as long as they are in the organization's environment and can consider as a characteristic that distinguishes an organization from other organizations.

Several previous studies that tested organizational commitment based on its characteristics, among others, were carried out by Fitri et al. (2013), which stated that organizational commitment had a positive and significant effect on budget quality. This statement is reinforced by Ogiedu & Odia (2013), which says that organizational commitment has a positive effect on organizational commitment.

#### F. Leadership Style

Leadership style is a method used in the leadership process implemented through one's leadership behavior to influence others to act according to what is determined, motivated to work, and try harder because they like and appreciate the leader; they have higher satisfaction.

#### G. Budget Quality

Quality of the budget is the budget that comes from the allocation of the right budget following the regional development plan with the parties involved who can wisely formulate a program based on the aspirations of the community in the budget preparation process. A quality budget can say if the budget already has clear information about cost items, inputs, outputs, and results (Octariani, 2016).

#### H. Framework

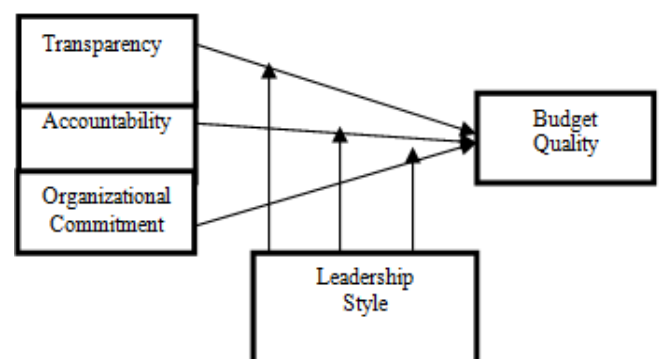


Fig 1

*I. Hypothesis*

- H1: Transparency has a positive effect on budget quality
- H2: Accountability has a positive effect on budget quality
- H3: Organizational commitment has a positive effect on budget quality
- H4: Leadership style can moderate budget transparency and quality
- H5: Leadership style can moderate accountability and budget quality
- H6: Leadership style can moderate organizational commitment and budget quality

**III. RESEARCH METHODOLOGY**

*A. Research Approach*

The research was conducted through a scientific approach using a theoretical structure to build hypotheses that required quantitative and statistical testing. This type of research is causal research. According to Kuncoro (2003), in addition to measuring the strength of the relationship between two or more variables, causal studies also show the direction of the relationship between the independent and dependent variables. In other words, causal studies question causal problems.

*B. Data Analysis Methods*

The data analysis used in this study is the Partial Least Square (PLS) approach. PLS is a component or variant based Structural Equation Modeling (SEM) equation. PLS is an alternative approach that shifts from a covariance-based to a variant-based SEM approach (Ghozali and Latan 2015).

**IV. RESULT**

➤ *Descriptive statistics*

Statistical analysis is used to provide an overview of the research variables, which indicate the maximum value, minimum value, average value, and standard deviation of each variable. The variables used in the descriptive statistical calculations are transparency, accountability, organizational commitment, budget quality, and leadership style.

Descriptive statistics obtained from the answers to the questionnaire that returned regarding the research variables are presented in Table 1 as follows:

	<b>N</b>	<b>Min</b>	<b>Max</b>	<b>Mean</b>	<b>Std. Deviation</b>
Transparency (X1)	45	3.7	5	4.3667	<b>0.4248</b>
Accountability (X2)	45	3.1	5	4.2489	<b>0.5379</b>
Organizational Commitment (X3)	45	3.5	5	4.3778	<b>0.4167</b>
Leadership Style (Z)	45	3.1667	5	4.2222	<b>0.4714</b>
Budget Quality (Y)	45	3.75	5	4.3667	<b>0.4486</b>
Valid N	45				

Table 1:- Descriptive statistics  
Source: Primary data processed using Excell

➤ *Test Results of the Measurement Model (Outer Model)*

The outer model test begins by estimating or estimating the parameters, namely by calculating the PLS algorithm with the following results.

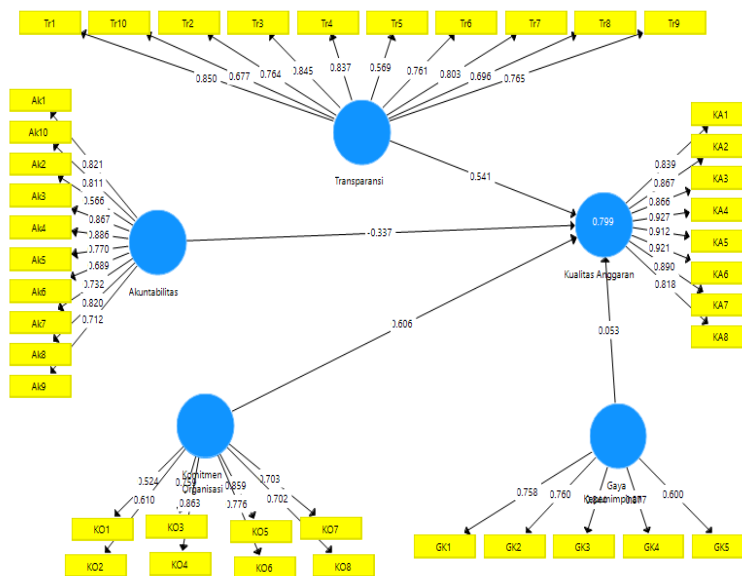


Fig 2:- Display of PLS Algorithm Calculation Output  
Source: PLS Output Results

➤ *Convergent Validity Test Results*

Based on data calculations with the PLS algorithm method, each variable indicator's loading factor value can be seen in Table 2 below:

<b>Variable</b>	<b>Symbol</b>	<b>Loading Factor</b>	<b>Conclusion</b>
Transparency (X1)	X1.1	0.850	Valid
	X1.2	0.764	Valid
	X1.3	0.845	Valid
	X1.4	0.837	Valid
	X1.5	0.569	Valid
	X1.6	0.761	Valid
	X1.7	0.803	Valid
	X1.8	0.696	Valid
	X1.9	0.765	Valid
	X1.10	0.677	Valid
Accountability (X2)	X2.1	0.821	Valid
	X2.2	0.566	Valid
	X2.3	0.867	Valid
	X2.4	0.886	Valid
	X2.5	0.770	Valid
	X2.6	0.689	Valid
	X2.7	0.732	Valid
	X2.8	0.820	Valid
	X2.9	0.712	Valid
	X2.10	0.811	Valid
Organizational Commitment (X3)	X3.1	0.524	Valid
	X3.2	0.610	Valid
	X3.3	0.759	Valid
	X3.4	0.863	Valid
	X3.5	0.859	Valid
	X3.6	0.776	Valid
	X3.7	0.703	Valid
	X3.8	0.702	Valid
Leadership Style (Z)	Z1	0.758	Valid
	Z2	0.760	Valid
	Z3	0.844	Valid
	Z4	0.877	Valid
	Z5	0.600	Valid
Budget Quality (Y)	Y1	0.839	Valid
	Y2	0.867	Valid
	Y3	0.866	Valid
	Y4	0.927	Valid
	Y5	0.912	Valid
	Y6	0.921	Valid
	Y7	0.890	Valid
	Y8	0.818	Valid

Table 2:- Loading Factor Values

Source: PLS Output Results

Based on table 2, it can be seen that all Loading Factor values in the variable have been higher than 0.5, which means that the indicators are declared valid so that they are suitable for use in this study.

➤ *Reliability Test Results*

The results of the reliability test on each variable can be seen in Table 3 as follows:

Variable	Composite Reliability	Keterangan
Transparency	0.932	Reliable
Accountability	0.936	Reliable
Organizational Commitment	0.901	Reliable
Leadership Style	0.880	Reliable
Budget Quality	0.965	Reliable

Table 3:- Composite Reliability Value

Source: PLS Output Results

Based on table 3, it can be seen that the composite reliability value of each construct is above 0.70, so it can be stated that the indicators used in this study have met excellent reliability.

➤ *Average Variance Extracted (AVE) Value*

AVE values are presented in the following table 4 obtained from the PLS Algorithm output:

Variable	AVE value	Conclusion
Transparency	0.580	Valid
Accountability	0.597	Valid
Organizational Commitment	0.537	Valid
Leadership Style	0.599	Valid
Budget Quality	0.776	Valid

Table 4:- Value of Average Variance Extracted (AVE)

Source: PLS Output Results

➤ *Cronbach Alpha Value*

Table 5 shows that the Cronbach's Alpha value of each variable is above the 0.700 thresholds, so it can say that all instruments for each variable are reliable, which means consistency when used by other researchers.

Variable	Cronbach Alpha	Conclusion
Transparency	0.922	Reliable
Accountability	0.923	Reliable
Organizational Commitment	0.877	Reliable
Leadership Style	0.828	Reliable
Budget Quality	0.958	Reliable

Table 5:- Cronbach Alpha Value

Source: Research Results, 2020 (data processed using Smartpls)

➤ *Effect Size (F2) Test Results*

The effect size calculation can calculate with the formula:

$$f^2 = \frac{R^2 \text{ Moderation Model} - R^2 \text{ Model Without Moderation}}{1 - R^2 \text{ Moderation Model}}$$

**1 - R<sup>2</sup> Moderation Model**

Based on the R-Square value that has been calculated using PLS, the effect size value in this research model can calculate as follows:

$$f^2 = \frac{0.855 - 0.798}{1 - 0.855} = 0.393$$

Based on the calculation of the effect size above, the variable leadership style contributes significantly to the quality of the budget, amounting to 0.393.

➤ *Prediction Relevance Test Results (Q Square)*

Calculations can be calculated with the Q Square formula:

$$Q^2 = 1 - (1 - R_1^2) - (1 - R_2^2)$$

Based on the R-Square value from the PLS results, the Q value can be calculated in this research model, as follows:

$$Q^2 = 1 - (1 - 0.855) - (1 - 0.798) = 0.653$$

Based on the calculation of Q2 square above, it obtains Q2 of 0.653, which means that the research model has a large predictive capability.

➤ *Hypothesis Test Results*

The results of this study indicate that transparency has a positive effect on budget quality so that in this case, hypothesis 1 is accepted. Accountability has a positive effect on budget quality, so hypothesis 2 is accepted. Organizational commitment has a positive effect on budget quality, so hypothesis 3 is accepted. Leadership style cannot moderate the relationship between transparency and budget quality, so hypothesis 4 is rejected. Leadership style can moderate the relationship between accountability to budget quality so that hypothesis 5 is accepted. Leadership style cannot moderate the relationship between organizational commitment to budget quality, so hypothesis 6 is rejected.



## V. CONCLUSION AND RECOMMENDATION

### A. Conclusions

The conclusion of this study is transparency has a positive effect on budget quality, accountability has a positive effect on budget quality, organizational commitment has a positive effect on budget quality, leadership style cannot moderate the relationship between transparency and budget quality, leadership style can moderate the relationship between accountability to budget quality, leadership style cannot moderate the relationship between organizational commitment to budget quality.

Based on the above conclusions, the improvements suggested by researchers for further research are to include other variables that have an influence on budget quality, such as Budget Participation, OPD performance, and variables that are thought to have an impact on budget quality performance.

### B. Suggestions

- Transparency, accountability, and organizational commitment that affect the quality of the budget must always be improved so that the quality of the budget is better.
- Further research is to be able to expand the research population by using the direct interview method and adding questions in the questionnaire that are appropriate to the issue and in-depth to the research respondents so that the research results' scope becomes broad.
- For further research, it suggests to include other variables that influence the budget quality, such as Budget Participation, OPD performance, and variables that are thought to have an impact on budget quality performance.

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