Implementation of Financial Performance Measurement Systems in The Context of Public Financial Accountability (Studies in Government of North Sulawesi Province-Indonesia)

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Abstract
In general, this study aims to obtain empirical evidence related to the influence of financial performance measurement system in order public financial performance accountability. The population is all of the elements of leadership for implementation unit that manages all the finances in the ranks of the government of North Sulawesi province. Determination of the sample determined by multistage sampling technique. On the basis of the number of samples obtained by 149 leaders. However, data collected only 132 respondents. By using a research model that is explanatory, with the type of path analysis, obtained the following findings : 1) Information systems and a significant positive direct effect on financial performance measurement system. 2) difficulty of determining the size of the direct effect of performance is positive but not significant to the financial performance measurement system. 3) Organizational commitment and significant positive direct effect on financial performance measurement system. 4) The information system and a significant positive direct effect on the financial performance accountability. 5) Difficulty determining performance measures significant positive and direct impact on the financial performance accountability. 6) Organizational commitment and a significant positive direct effect on the financial performance accountability. 7) System performance measurement positive and significant direct effect on the financial performance of public accountability.
Keywords: Financial Performance Measurement System, financial performance accountability

1. Introduction

Related to performance-based management framework for accountability, each individual is responsible for performance. Therefore Grote (1997) states there are five major responsibilities that must be met by every individual in the organization to create the desired performance, namely: (1) a commitment to the achievement of objectives, (2) asking for feedback on the performance he has done, (3) to communicate openly and regularly with the manager, (4) obtain performance data and share the data to other parties, and (5) prepare to evaluate the performance of which he has achieved.

Performance measurement system's ability to improve performance, transparency, and accountability of government performance was still often questioned, both overseas and in Indonesia itself. This is caused by many different organizations in the measurement of performance, so that one uses another measure, while others use traditional lai size as well, while the condition of the same government agency.

Many things that cause differences in the use of performance measurement. Some use the indicator as a measure of outcome measurement used as the basis of government agencies , as stated Harimurti (2004) which indicates that the specific outcome indicators are not yet clear and not allowing the occurrence of errors of interpretation. In addition, during the measurement of the success or failure of an organization unit / work in carrying out the duties and functions difficult to do objectively. This difficulty is caused has never arranged a financial performance measurement system that can inform the level of success. It is as revealed by a study conducted by Cavalluzzo and Itner (2003) showed that there is a relationship between information system limitations, difficulty determining performance measures, organizational commitment, the performance measurement system, accountability of financial performance, and the use of financial performance information. On the basis of the determinants of performance measurement indicators in addition to the outcome, but there is also a foundation of information systems.

The research conducted by Nurkhamid (2008) which indicates that there is no relationship between the limitations of the information system of performance measurement systems. On the other hand, the difficulty of determining the size of proven performance negatively affect the development of performance measurement systems, but not proven to negatively affect the performance of financial accountability and financial performance of public information use.

Conditions that occur in the same local government agencies are also in the use of performance measurement in the context of financial accountability. Limitations of information systems and the difficulty of determining financial performance measures are the things that lead to the correct performance measurement system. There are things that most define the performance measurement system, if specified performance measures are correct , it is a commitment that run the organization that resulted in the preparation of financial performance presented accountability to the public and other stakeholders. Starting from these ideas, this study will explore whether the information system limitations, difficulty determining measures of performance, and organizational commitment affect the financial performance measurement system. If the search results that the determination of system performance measures determined these elements. If the search results that the determination of system performance measures determined these elements, whether it is as a determinant of liability or accountability of the organization's financial performance. This is what will be explored in this study.

On the basis of the phenomenon mentioned earlier, the main problem of this study is formulated as follows: 1) Is the information system, the difficulty determining the size of the performance, and organizational commitment affect the performance measurement system either partially or jointly. 2) Is information systems, difficulty determining measures of performance, and organizational commitment affect the financial performance of public accountability either partially or jointly. 3) Is the information system, the difficulty determining performance measures, organizational commitment, affect the financial performance of public accountability through financial performance measurement system.

2. Thinking Framework and Hypotheses

2.1. Effect of Financial Information System Financial Performance Measurement System

According Sayyida (2012), results of data analysis showed that the simultaneous implementation of accounting information system is measured by the independent variable characteristics of accounting information systems (understandable, relevant, and reliability) does not significantly affect the company's performance variables. Partially each variable characteristics of accounting information systems in the variable "relevant" and "comparable" significant effect on the performance of the company, except for the variable "understandable" and "reliability" does not significantly affect the company's performance. This shows that the financial information system has the same tendency with the effect of accounting information systems (not significant) to the measurement of financial performance, although in a different type of measurement conditions.

The research was supported by Fernandez et al (2006) which states that the complexity of the process of accounting information systems requires the experience of a financial manager in the Accounting Information System (AIS) and training in AIS, which are both constructs which determine the success of the application of the accounting information system. The results of testing the effect of the partial success of the application of Accounting Information Systems Corporate Finance's performance does not show significant value, this means that the success of the application of Accounting Information Systems no significant effect on the financial performance of the Company.

The test results of this study showed the opposite result with theories previously developed in this research. I suspect not significant partial effect between the successful implementation of accounting information systems and financial performance, caused by: (1) It is the complexity of factors that affect the Company's financial performance; and (2) the accounting information system as a tool to produce financial information affects financial performance through other factors such as the decision-making process, decision quality, dynamic individuals in the organization, efficiency and effectiveness, and others. Because of the many factors that mediates the (intervening) between Accounting Information Systems Implementation Success and Corporate Financial Performance, the direct application of Accounting Information Systems Success does not affect the Company's financial performance.

While Romney and Steinbart (2009), another view, which states that the application of accounting information systems technology in the enterprise adds value (value added) to the user in the form of the provision of financial information for planning, control and decision making of the company, which in turn impact on improving the overall performance (financial and non-financial performance). This supported the theory presented by Zhang (2007a), and Zhang (2007b), that the successful implementation of accounting information systems can encourage improvements in the daily business operations and also improve the quality of corporate decision-making, both of which are components The main company's financial performance. The results of this study (the results of testing for dimensions Return on Assets and Profit Margin) is also relevant to previous studies conducted by Chang and King (2005).

Conception is found, counts the support that the financial information system affect the measurement of financial performance, although the effect is different, that there is no significant influence, but no decisive or significant influence.

2.2. Effect of Difficulty Determining Size of Financial Performance Financial Performance Measurement System

A performance measurement system is trying to meet the needs of stakeholders different from the organization of the company by creating mixtures of strategic measures: outcome measures and triggers, the size of the financial and non-financial, as well as internal and external size. The most important aspect of the performance measurement system is its ability to measure the results and trigger such a way that causes an organization to act in accordance with its strategy. This means that if you have trouble determining the size of the performance, it will be very difficult to determine the performance measurement system that will be set. Performance measurement system will be very hard to do when having difficulty determining a measure of performance. It is most commonly encountered in determining financial performance. The organization achieve harmony with the ideals of linking financial and strategic goals with the overall goals at a lower level that can be monitored and influenced at the level of the different organizations. With these measures, all employees can understand how their actions affect the company's strategy.

According Zahirul (2004), consistent with the above research, the argument in this research is that the measurement of choice for evaluation of performance is determined by the environment: the higher the environmental uncertainty affects the performance of the company associated with greater emphasis on non-financial measurement in the evaluation of performance. The greater the difficulties faced by the business units, the greater the uncertainty facing. Based on this description, it can be said that there is a greater need to improve communication within the company's operations at a high level of environmental uncertainty. The need for greater communication addressed to more use of non-financial measures as steps in giving the direction of the management framework that helps them assess the uncertainty in the various fields of activity.

Significant and positive results found in the relationship between management strategies against non-financial performance measurement to performance evaluation. These results indicate that the strategy of the business unit is a first thing that is important from a performance evaluation, system design and the use of non-financial measures are important for the performance of the organization. This evidence is consistent with the view that compliance with the strategic priorities and the choice of performance measures in performance evaluation is very important to improve the performance of the organization (Govindarajan and Gupta, 1985; Ittner et al., 1997).

From multiple views and findings above, tended shows that the difficulty determining the size of the financial performance largely determine the financial performance measurement system. The more difficult determinants of financial performance measures will be more difficult to also determine the financial performance measurement system.

2.3. Influence of Organizational Commitment Against Financial Performance Measurement System.

Organizational commitment is the engagement and involvement of a person in the organization who can encourage someone to work hard and to direct all his ability to achieve the goals of the organization, which ultimately can improve the performance of financial and non-financial company as a whole (Chen et al. (2002) and Keller (1997)). Similarly, West and Noel (2009)'s opinion that the Knowledge Manager is a useful resource for competitive advantage and sustainability. Thus the effect of organizational commitment either directly or indirectly to the financial performance, both systems of measurement, as well as other matters relating to the performance itself.

According to Keller (1997), which states that the core of organizational commitment is a common goal (goal congruence) between individuals in an organization with the company. Common goals between the individual and the company will encourage an individual to work hard to achieve the success of the company. These results also support previous research that has been conducted by Chen et al (2002); Clercq and Rius (2007), and Murwaningsari (2008). Performance measurement in public organizations is very important to do, in order to improve the quality of public services. While performance assessment is used to assess the success of the performance of a public organization in providing services to the community, because basically the orientation of public organizations not for profit (profit oriented), but prefer the public service oriented.

The measurement and assessment of performance will be achieved if supported by the commitment of all individuals in the organization or who is often called organizational commitment. Organizational commitment is a commitment that is created by all the individual components in the operational running of the organization. Such a commitment can be achieved if individuals in organizations, the rights and obligations in accordance with the duties and functions of each of the organization, because the achievement of organizational goals is the work of all members of the organization that is collective. The high credibility able to produce a commitment, and only with high commitment, a company is able to generate good business. The studies indicate that organizational commitment will determine system performance measurement and assessment both financial and non-financial.

2.4. Effect of the Financial Information System Financial Performance Against Accountability

The continuity of an organization is determined by the ability to create information that is open, balanced and equitable to all interested parties (stakeholders). Thus the extent of disclosure of local government performance through accountability of government becomes important for the sustainability of local governance. Accountability is believed to contribute to the effort to reduce corrupt practices which are prevalent in local government. The better accountability of local government financial statements (opinion, the system of internal control, and compliance with laws and regulations), the corruption in local government on the wane.

Anwar (2012) mentioned that when the factors that affect the successful implementation of accounting information systems can be addressed properly, will create a dynamic organization and will have an impact on the performance of the company, which is becoming more efficient, effective, and controlled, or so-called also has a good performance. As revealed by Susanto (2007), the successful implementation of accounting information system not only can improve the speed and quality of information produced for decision-making quality, but also will improve the quality of relationships between individuals that exist within the organization. The quality of the relationship between individuals will encourage a more dynamic company that produces high performance accountability.

According to Romney and Steinbart (2009), the application of accounting information systems in the company value added to the user in the form of the provision of financial information for planning, control and decision making of the company, which in turn have an impact on improving the overall performance of the company (financial and non-financial performance), so that childbirth accountability good financial performance. On this basis it can be stated that the financial information system largely determines the performance accountability both financial and non-financial.

2.5. Difficulty Determining Effect Size Against Accountability Financial Performance Financial Performance

According Maryanti (2002) characteristics budget objectives are represented by a variable budget participation, budget goal clarity, good bait budgets, evaluation budgets and budgetary goal difficulty simultaneously affect the financial performance. In many literature suggests that the characteristics of the budget objectives are represented by a variable budget participation, budget goal clarity, feedback good budget, a budget evaluation measures that represent the performance of public finances. Meanwhile, measures of financial performance will determine accountability financial performance.

In a study conducted by Cavalluzzo and Itner (2003) shows that there is a relationship between information system limitations, difficulty determining performance measures, organizational commitment, the performance measurement system, performance accountability, and the use of performance information. While research conducted by Nurkhamid (2008) which indicates that there is no relationship between the limitations of the information systems performance measurement system. On the other hand, the difficulty of determining the size of proven performance negatively affect the development of performance measurement systems, but not proven to negatively affect the performance and accountability of the use of performance information. This view tends to give directions that difficulty determining financial performance measures determine the financial performance accountability.

Indeed, the relationship between difficulty determining financial performance measures with the financial performance accountability is still debated. This is consistent with the view According Fachruzzaman and Norman (2010) The ability of a performance measurement system to improve performance, transparency, and accountability of government agencies performance was still frequently questioned. This is a result of many studies showing that the presence of problems in the implementation of this performance measurement system. Several previous studies stated that there are some issues contained in the performance measurement system of government agencies.

2.6. Effect of Organizational Commitment Against Accountability Financial Performance

According Siagian (2002), many factors affect the performance of public organizations, some of which are factors of organizational commitment, organizational culture, and job satisfaction. It is given because some of these factors can improve the performance of employees in achieving the goals of an organization. Thus the organizational commitment required to make it happen. Such a commitment can be achieved if individuals in organizations, the rights and obligations in accordance with the duties and functions of each of the organization, because the achievement of organizational goals is the work of all members of the organization that is collective. The high credibility able to produce a commitment, and only with high commitment, an organization is able to produce a good performance.

Research conducted by Afrinaldo (2011) suggested that organizational commitment and significant positive effect on organizational performance. Therefore, if the organization's commitment to good, then the performance of the organization will be good also. Furthermore, it is stated that a high credibility able to produce a commitment, and only with high commitment, a government agency is able to produce a good performance. It is also supported by research that states that organizational commitment has positive influence on the performance of public organizations. Meanwhile, according to Modway et al, (1979), organizational commitment is a variable that greatly affect employee performance to achieve the accuracy of the budget, because of the strong commitment of the individual organization will cause the individual to strive to achieve organizational goals.

Meanwhile, according Mardiasmo (2006) states that public sector performance assessment is done to fulfill three purposes, namely: (1) help improve the performance of the government, (2) the allocation of resources and decision-making, (3) creating a public agency accountability and improve institutional communication. The views at the top gives the direction that determines the organizational commitment of financial performance. While the purpose of assessment of financial performance according Mardiasmo (2006) organization is to achieve accountability. Therefore, it can be stated that the commitment of the organization is directly or indirectly determine the accountability of financial performance.

2.7. Effect of Financial Performance Measurement System Financial Performance Accountability

Application of financial performance measurement system has a significant influence on the performance accountability of government agencies. This is as stated Zirman et al. (2010), in his research found that the application of financial performance measurement system generates a negative influence on performance accountability of government agencies.

According to Jones et al. (1985), the inability of the financial statements to implement accountability, not only due to the annual report does not contain all the relevant information needed by the user, but also because the report can not be directly available and accessible to potential users. As a consequence, the presentation of financial statements that are not complete and not accessible can degrade the quality of the transparency and accountability of local finance. This suggests that the determinants of indicators of financial performance measurement will determine the transparency and accountability of local finance. Transparency implies that the annual report is not only made but also open and accessible to the public, as is the government activity in order to carry out the mandate of the people. Inability determine measures determinant of financial statements in implementing accountability, not only due to the annual report does not contain all the relevant information needed by the user, but also because the report can not be directly available and accessible to potential users (Jones et al., 1985).

Anondo (2004) examines the accountability reports of local government as the embodiment of public accountability. The results of his research, among other things, the report concluded that the area of financial accountability and performance accountability reports a positive effect on the regional head of public accountability of district / city governments. While Yuliari (2003) investigated the needs and demands of stakeholders for information reporting financial accountability of the government. The results of his research include identifying important stakeholders wanted in connection with the financial reporting of the central government, among others, stakeholders requires classified information to the assets and liabilities; Economic analysts and the executive branch of government requires a list of debts and payment information. These are the indicators measuring the financial performance reporting information determinant of financial accountability of the government.

Contrary to the views and the above results, it can be stated that the financial performance measurement system determines the financial performance accountability. The better financial performance measurement system will be better accountability of financial performance.

On that basis, the relationship model derived through theoretical relationships of the conceptual framework as described earlier. To explain the relationship between these variables can be seen in the Figure 1.

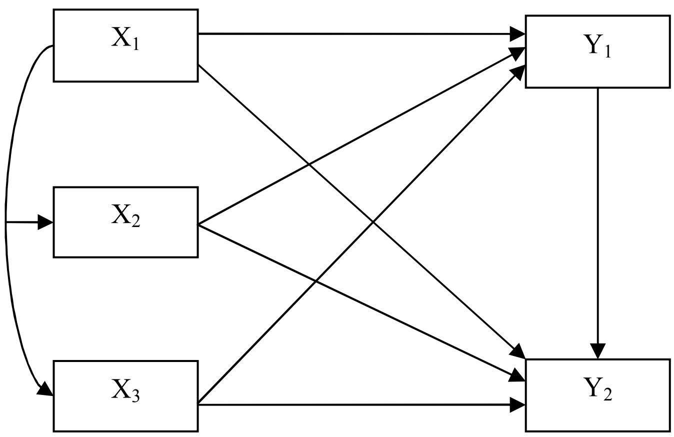

Figure 1: Conceptual framework model of influence between variables

Caption 1:
X_1 = System information
X_2 = difficulty determining financial performance measures

X_3 = Commitment to the organization
Y_1 = financial performance measurement system
Y_2 = Accountability of financial performance

Based on the research framework, the research hypothesis is formulated as follows:

H1 :	Financial information systems affect the financial performance measurement system.
H2 :	Difficulty determining financial performance measures affect the financial performance measurement system.
H3 :	Organizational commitment affect the financial performance measurement system.
H4 :	Financial information systems affect the performance of financial accountability.
H5 :	Difficulty determining accountability performance measures affect financial performance.
H6 :	Organizational commitment affect the financial performance accountability.
H7 :	Financial performance measurement systems affect the performance of financial accountability.

3. Research Methodology

3.1. Methods and Research Design

As per the study objectives and problems, this research is explanatory, which seeks to explain the causal relationship between variable factors: the limitations of financial information systems, difficulty determining the size of the financial performance, and organizational commitment, financial performance measurement system, the performance accountability, through the variable intervening financial performance measurement systems in North Sulawesi Provincial Government. Therefore this study was to examine one or more variables into the determinants of the other variables, this research tends to study explanatory nature of causality. Therefore, this kind of research is likely to lead to the quantitative research approach oriented relationship model.

3.2. Operational Definition and Measurement of Variables

The variables in this study consists of two parts namely the external factors as a determinant variable in this study is an exogenous variable, namely: financial information systems (X_1), the difficulty of determining the size of financial performance (X_2), and organizational commitment (X_3), and endogenous variables, namely: financial performance measurement system (Y_1), and accountability of financial performance (Y_2). Operationally , these variables are defined as follows:

3.2.1 . Financial Information Systems (X_1)

Financial Information Systems is an abundance of information related to the duties and responsibilities of a person in doing a good job obtained from superiors and other information resources related to finance. The indicators used to measure the implementation of financial information systems areas are :

a) In connection with the decentralization of decision-making by lower-level management;
b) Regarding the involvement of leadership in designing a new system that can be implemented as a receipt for the new system;
c) The demands of society on transparency and financial accountability of public sector institutions in the areas of financial management;
d) An information system that can meet the expectations of local financial management;
e) adaptability of information systems related to the lead in helping the receipt of a new implementation of the financial system;
f) changes in the work environment of the system so that the process of implementation of the financial system is acceptable;

3.2.2 . Difficulty Determining Financial Performance Measures (X_2)

Difficulty determining financial performance measures is a situation where a decisive decision maker faced with a lot of information that makes a manager/employee is difficult to determine where the performance measures that will be used. Difficulties in measuring the financial performance of this study to measure the elements of each psychological dimension facing a leadership/employee in performing the tasks related to financial performance in this regard is the Meaning, Competence, Self-determination and Impact.

3.2.3 . Organizational Commitment (X_3)

Organizational commitment in this study is the degree of psychological closeness of the relationship with the organization where employees work and strong recognition and engagement of a person in an organization . The indicators are used to measure organizational commitment are :

a) Commitment role in the success of destination office/organization ,

b) commitment maintain the image of the organization /agency,
c) Loyalty,
d) receive job readiness,
e) The suitability of the values espoused by the organization of individual values,
f) The desire to leave the organization,
g) Commitment to follow the rules of the organization,
h) Uphold the organizational values,
i) Maintain the good name of the organization,
j) Commitment to work well,
k) Commitment to be responsible .

Measurement of organizational commitment variable model assessment conducted by Likert scale, with response options of 1 to 5, for each indicator, the ratings scale: strongly agree (1) to strongly disagree (5).

3.2.4. Financial Performance Measurement System (Y_1)

Financial performance measurement system in this study is a measure of a leader is done based on predefined criteria. Therefore, the measurement of financial performance is the ability of employees to complete the work that is the responsibility given to him in public sector organizations.

The operational definition refers to the definition of the measurement of financial performance presented by Mangkunagara, (2000), said that the employee's performance is the result of the quality and quantity of work achieved by an employee or as a group in carrying out their duties in accordance with the responsibilities assigned to him. The indicators for measuring employee performance as a leader, it refers to the opinion: McClland (1976), directed at the 5 main aspects, namely : Quality Work, Work Quantity, Accuracy Standard Time, low error rate, on the basis of the measurements carried out as follows :

a) The level of quality of the work produced
b) The quantity of work
c) Timeliness of completion of work
d) The level of accuracy based on the achievement of the work plan
e) The level of accuracy to avoid risks
f) The level of error in the work .

Employee performance measurement is done by using a Likert scale models of assessment criteria, namely: Very successful (5), successful (4), has been successful (3), it did not work (2), and so it did not work (1).

3.2.5 . Financial Accountability (Y_2)

Financial performance accountability means the obligation to answer for what he has done or not done by someone related to financial management, as well as liability instruments covering a wide range of indicators and mechanisms of activity measurement, assessment, and reporting of financial performance as a whole to fulfill the obligation to account for success or failure of the implementation of the duties and functions assigned to the officials concerned . The indicators include: (1) the establishment of performance, (2) input indicators (input), (3) the output performance indicators (output), (4) outcome performance indicators (outcomes), (5) performance measurement, (6) success, (7) failure, (8) reporting, and (9) accountability .

Measurement of financial performance variables accountability model assessment conducted by Likert scale , with response options of 1 to 5, for each indicator, the ratings scale : strongly agree (1) to strongly disagree (5).

3.3. Population and Sample

The population is all of the elements of leadership for implementation unit that manages all the financial section in the ranks of the North Sulawesi provincial government , both provincial government leaders , as well as the technical implementation units in the area . On that basis , the population in this study are: 1) The head of the Regional Technical Implementation Unit (RTIU), which consists of offices, agencies, bureaus, offices and other technical implementation unit in the province of North Sulawesi, which amounts to 43 units. 2) The leadership and staff at the Secretariat of the Provincial Government, namely: Assistant, Bureau Heads, Head of Section, Head of Section and Sub Section. Because of the characteristics of this population is varied, then the determination of the sample determined by the technique of multiple stages (multistage sampling). The first stage, the sample selected by purposive sampling, or sample aims. The sample selected was the leader/manager , the top manager, middle manager, and the manager in charge of the lower and financial management, with a number of 758 people leadership. The second phase, determination of sample size proportionally based RTIU. Determination of sample predictions using the formula leadership offered Cochran (1991), obtained a sample of 149 persons unit leaders. Third Phase, Targeting respondents, conducted in a random way (random). After the specified time limit, the amount of data collected and analyzed feasible until the data processing activities, amounted to only 132 respondents, or by 88.59 % (132/149 x 100 %).

3.4. Data Sources and Data Collection Techniques

The main instrument used to obtain data in this study is a structured questionnaire adopted from previous studies that considered to have been tested for validity and reliability, however, researchers are also developing more adapted to the situation and the related theory.

Questionnaire carried out directly (questionnaires delivered directly to the respondent). Data was collected through questionnaire techniques to the management of business units in the Provincial North Sulawesi. To ensure the effectiveness of data collection , the distribution of the questionnaire was done by dropping its own and use previously trained enumerators.

Given the data to be captured is the perception of respondents about the material to be studied, then the answer to the question posed in the form of modified Likert attitude scale models. The answers to these questions are likely not the same for each of the questions mean, however, the overall answer to the question based on a Likert scale models, scoring for the response ranged from 1 to 5 for the positive as well as questions or statements with a range of 5 to 1 for questions or negative statements.

3.5. Data Analysis Techniques

Within the framework of the research concepts and hypotheses are generated, then our model is a model pathway. Therefore data analysis is a technique used path analysis, with the help of correlation analysis, either partially or partial relationship to test together (multiple) to test together.

Model of the relationship between variables that consists of two substructures, substructure-1 consists of relation three exogenous variables and the endogenous variables, namely information systems (X1), the difficulty of determining the performance measures (X2), and organizational commitment (X3), the performance measurement system (Y1). While the causal relationship between variables in the substructure-2, consists of three exogenous variables and the endogenous, namely: information systems (X1), the difficulty of determining the performance measures (X2), organizational commitment (X3) , and the performance measurement system (Y1), the accountability of performance (Y2).

Based on this relationship, the model lines in the substructure and the substructure-1 and substructure-2 , are as follows:

$$\hat{Y}_1 = ß_{Y11}{}^{X}{}_1 + ß_{Y12}{}^{X}{}_2 + ß_{Y13}{}^{X}{}_3 + e_1$$

$$\hat{Y}_2 = ß_{Y21}{}^{X}{}_1 + ß_{Y22}{}^{X}{}_2 + ß_{Y23}{}^{X}{}_3 + ß_{21}{}^{Y}{}_1 + e_2$$

Test the validity of this research will use the Pearson product moment approach. In this study, measurement reliability is done by One Shot or measurement only once: here the measurement only once and then the results were compared with another question or measure the correlation between the answers to questions. SPSS provides the facility to measure the reliability of the statistical test Cronbach Alpha (α), which is a construct or variable value said to be reliable if the Cronbach Alpha (α) > 0.60 (Ghozali, 2006). To test for normally distributed data will be used for normality test equipment, ie one sample Kolmogorov-Smirnov. Guidelines for a regression model that is free of multicollinearity are seeing the value of VIF. Regression model is good or not happen heteroscedasticity. This study will use a test that is regressing Glejser absolute residual values of independent variables. Data is said to not have any significance occurred heteroscedasticity if > 5%.

3.6. Hypothesis Statistics

Based on the formulation of research problems and hypotheses, it can be formulated statistical hypotheses to be tested based on empirical data obtained through the survey, which is formulated as follows :

1. $H_0 : ß_{Y11} \leq 0$ $H_1 : ß_{Y11} > 0$
2. $H_0 : ß_{Y12} \leq 0$ $H_1 : ß_{Y12} > 0$
3. $H_0 : ß_{Y13} \leq 0$ $H_1 : ß_{Y13} > 0$
4. $H_0 : ß_{Y21} \leq 0$ $H_1 : ß_{Y21} > 0$
5. $H_0 : ß_{Y22} \leq 0$ $H_1 : ß_{Y22} > 0$
6. $H_0 : ß_{Y23} \leq 0$ $H_1 : ß_{Y23} > 0$
7. $H_0 : ß_{21} \leq 0$ $H_1 : ß_{21} > 0$

Description :

H_0 = The null hypothesis
H_1 = Alternative hypothesis
$ß_{Y11}$ = Coefficient the direct influence of X_1 to Y_1
$ß_{Y12}$ = Coefficient the direct influence of X_2 to Y_1
$ß_{Y13}$ = Coefficient the direct influence of the X_3 to Y_1
$ß_{Y21}$ = Coefficient the direct influence of X_1 to Y_2

$ß_{Y22}$ = Coefficient the direct influence of X_2 to Y_2
$ß_{Y23}$ = Coefficient the direct influence of X_2 to Y_2
$ß_{21}$ = Coefficient the direct influence of Y_1 to Y_2

4. Results/Findings

4.1. Test Validity and reliability of instruments

Test the quality of the data from the use of the instrument can be evaluated through test the validity and reliability testing. Test validity test how well a measurement instrument accurately measure a concept study that is intended to be measured. In this research, the approach used to test the validity of the items of each variable, with the test intercorrelation test the correlation between the score of each item with the total score of each variable (correlation in the variable). The criteria used to compare test between the count r - r - table at $\alpha = 0.05$. Test the quality of the data from the second study the use of instruments is evaluated through reliability testing . According to Cecilia (2006) that the reliability test by looking at the coefficient (Cronbach alpha). Values of Cronbach alpha reliability seen each research instrument (≥ 0.60 are considered reliable). While Anderson and Gerbing (1988), as well as Kusnendi (2008) , states that an instrument line of research has indicated adequate reliability if Cronbach's alpha coefficient greater than or equal to 0.70. In this study using the criteria of Anderson and Gerbing (1988) reference, the Cronbach alpha coefficient greater than or equal to 0.70. This criterion is used because it is considered higher the coefficient , so it is considered a very adequate level of reliability.

Based on test validity and reliability , it is feasible to use the instrument as an instrument . In accordance with the test criteria are used to test the validity of the question items are considered valid if the count r - > r-table at $\alpha = 0.05$. Validity test results , showed that all items tested gain coefficient r - count is greater than r-table, and thus all the items declared valid research instruments. Likewise, the reliability test criteria , stated that a research instrument have indicated adequate reliability if Cronbach's alpha coefficient greater than or equal to 0.70. As per the test criteria for the four variables were obtained for Ca coefficients were all above 0.70. Thus the instrument against the four variables studied reliability eligible instruments that qualify as research data crawler.

4.2. Test Requirements Analysis

As per the sample studied, this study collect data on 149 respondents. But after the prescribed time limit , the data is only collected as many as 132 respondents, thus the data that will be used as the basis of the data processing is just as much as the data collected. If the calculated percentage of 88.59 % is just a number. The number is considered sufficient, because it is still above 75%, so it is still considered representative.

Results using SPSS output , using the histogram data and data on scater plots for all variables studied , the limitations of financial information systems (X_1), the difficulty of determining the size of financial performance (X_2), and organizational commitment (X_3), the performance measurement system finance (Y_1), accountability of financial performance (Y_2) obtained the result that all the variables tend convex , so it can be stated that all data variables studied tended normal form that qualifies the use of parametric analysis as previously planned . Likewise, the linearity test using scater plot diagram, showing that all data is at approximately a straight line plot scater. These results indicate that the data X1 to Y2 , X2 to Y2 , X3 on Y2 , and Y1 to Y2, are in linear position. On the basis of these data it can be stated all data variables studied tend to be abnormally shaped and linear, that qualifies the use of parametric analysis as previously planned.

The next test against heteroscedasticity, can also be seen through the value of the variance in the data variable Y_2 is the same for each value of the variance in the data X_1, X_2, X_3, and Y_1. The data considered occurs heteroscedasticity, if the value of the variance values of variance in the data variable Y_2 is the same for each value of the variance in the data X_1, X_2, X_3, and Y_1. Tests for the presence or absence of heteroscedasticity can be seen through the PP-plot of regression residuals standardize. If the data are at about the regression line, then the data does not occur heteroscedasticity. Data PP - plot of regression residuals to standardize financial information system limitations (X_1) on the accountability of financial performance (Y_2), the difficulty of determining the performance measures (X_2) on the accountability of financial performance (Y_2) , organizational commitment (X_3) on the accountability of financial performance (Y_2), and financial performance measurement system (Y_1) to the accountability of financial performance (Y_2), according to the data of PP-plot shows the data to be around at about the regression line.

Based on data from the PP-plot of regression residuals to standardize financial information system limitations (X_1) on the accountability of financial performance (Y_2), the difficulty of determining the size of financial performance (X_2) on the accountability of financial performance (Y_2), organizational commitment (X_3) on the financial performance accountability (Y_2) , and financial performance measurement system (Y_1) to the accountability of financial performance (Y_2) obtained from the results of the research , it turns out the data is at approximately a straight line regression. On that basis it can be stated that the data for the variables studied did

Research Journal of Finance and Accounting www.iiste.org
ISSN 2222-1697 (Paper) ISSN 2222-2847 (Online)
Vol.5, No.20, 2014

not happen heteroscedasticity.

4.3. Path Coefficient Calculation and Test Model Significance

Based on the causal model established theoretically, as stated in the previous section , obtained with the results of the path analysis diagram calculation coefficient for each band. Based on the understanding of the concept and the reality on the ground, obtained causal models shaped path diagram, as follows:

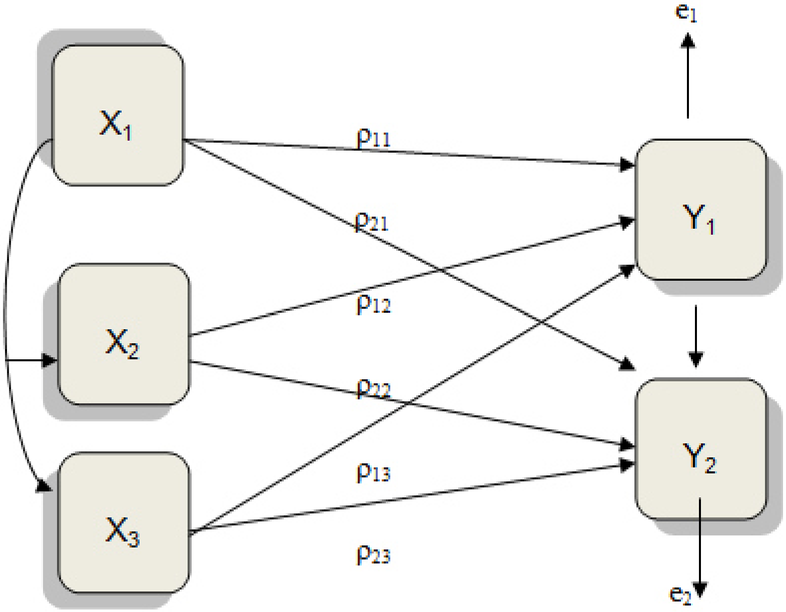

Figure 2. Empirical Causal Relationships Between Variables In Overall

4.3.1. Model Relationships Between Variable Line-1 In Substructure-1

Model of the relationship between variables in the substructure-1 consists of the endogenous variables, namely: financial performance measurement system (Y_1), and three exogenous variables, namely: the financial information system (X_1), the difficulty of determining the size of financial performance (X_2), organizational commitment (X_3), and a variable residue that is e_1. Based on this relationship , the model of the substructure-1 pathway, is as follows :

$$\hat{Y}_1 = \rho_{y11}{}^{X}{}_{1} + \rho_{y12}{}^{X}{}_{2} + \rho_{y13}{}^{X}{}_{3} + e_1$$

Results calculated by SPSS-18's and after confirmed by manual calculation using the inverse matrix calculation , obtained by following the path coefficients . In Substructure-1 pathway coefficient X_1 to Y_1 is $ß_{Y11}$ = 0.147 (t-count = 2,385; sign = 0.019); paths coefficients are $ß_{Y12}$ is X_2 to Y_1 = 0.039 (t-count = 0.957; sign = 0.341); paths coefficients X_3 to Y_1 is $ß_{Y13}$ = 0,800 (of t = 11.202; sign = 0.00). while e_1 is obtained by the formula $e_i = \sqrt{1 - R^2 Y_i X_k}$, so $e_1 = \sqrt{1 - 0{,}951}$ = 0,2118.

On the basis of the results of this calculation, the empirical framework of causal relationship of variables X_1, X_2, X_3, Y_1 against the substructure-1, as follows:

$$\hat{Y}_1 = 0{,}147X_1 + 0{,}039X_2 + 0{,}800X_3 + 0{,}212e_1$$

The results of these calculations, showing that the path coefficient X1 to Y2 is significantly better at α = 0.01 and α = 0.05 or H0 is rejected. As for the X2 to Y1 path coefficient is not significant at α = 0.05 or H0 is accepted, and for the Y2 X3 path coefficient is significant both at α = 0.01 and α = 0.05 or H0 is rejected. Thus, all the path coefficients in Model 1 is significant substructure.

4.3.2. Model Relationships Between Variable Line In Substructure-2

Model of the relationship between variables in the substructure-2 consists of two endogenous variables, namely : financial performance measurement system (Y_1), and accountability performance (Y_2), and three exogenous variables, namely : the financial information system (X_1), the difficulty of determining the size of the financial performance (X_2), and organizational commitment (X_3), and the variable residues that e_2. Based on this relationship, the model of the substructure-2 pathway, are as follows:

$\hat{Y}_2 = \rho_{y21}X_1 + \rho_{y22}X_2 + \rho_{y23}X_3 + \rho_{21}Y_1 + e_2$

Results calculated by SPSS-18's and after confirmed by manual calculation using the inverse matrix calculation , obtained by following the path coefficients. In Substructure-1 pathway coefficient X_1 to Y_2 is $ß_{Y21}$ = 0.125 (t-count = 4.192; sign = 0.00); paths coefficients X_2 to Y_2 is $ß_{Y22}$ = 0.071 (t-count = 3.680; sign = 0.00); paths coefficients X_3 on Y_2 is $ß_{Y23}$ = 0.718 (t-count = 15.137; sign = 0.00) ; paths coefficients Y_1 to Y_2 is $ß_{21}$ = 0.097 (t-count = 2.326; sign = 0.22). While e2 is obtained by the formula $e_i = \sqrt{1-R^2Y_iX_k}$, so $e_2 = \sqrt{1-0,950} = 0,2236$.

On the basis of the results of this calculation , the empirical framework of causal relationship of variables X_1, X_2, X_3, Y_1 to Y_2 on Substructure-2 , as follows:

$\hat{Y}_2 = 0,125X_1 + 0,071X_2 + 0,718X_3 + 0,097Y_1 + 0,224e_2$

The results of these calculations , showing that the path coefficient X_1 to Y_2 is significantly better at α = 0.01 and α = 0.05 or H0 is rejected, as well as path coefficients significant X_2 to Y_2 is good at α = 0.01 and α = 0.05 or H0 is rejected, as well as for the Y_2 to X_3 path coefficients are significant both at α = 0.01 and α = 0.05 or H_0 is rejected. As for Y_1 to Y_2 path coefficients are significant at α = 0.05 or H0 is rejected. Thus, all the path coefficients in the model-2 is a significant substructure.

Based on the results of the calculation of the coefficient on the track substructure substructure-1 and substructure-2, then the results of the analysis can be summarized in the following table as a whole.

Table 1. Calculation of Model Parameter Estimation Results

Path Coefficients	Path Coefficient Values (ρ)	t-Count	significance (α=0,05)	Explanation
ρ_{y11}	0,147	2,385	0,019	Significance
ρ_{y12}	0.039	0,957	0,341	Not Significance
ρ_{y13}	0,800	11,202	0,000	Significance
ρ_{y21}	0,125	4,192	0,000	Significance
ρ_{y22}	0.071	3,680	0,000	Significance
ρ_{y23}	0,718	15,137	0,000	Significance
ρ_{21}	0,097	2,326	0,220	Not Significance

Sources: Data Research.

Based on the results of path coefficient analysis, both for substructure and the substructure-1 and substructure-2, it can be served complete diagram that illustrates the empirical causal relationship between the study variables X_1, X_2, X_3 to Y_1 and empirical causal relationship research variables X_1, X_2, X_3, Y_1 to Y_2, as shown in the picture below.

As Table 1, and Figure 3. shows that of the six path coefficients are examined, it turns out all the identified path coefficient significant at α = 0.05. Pathways identified very significant namely: lines X_1 to Y_1 (ρ_{y11}), X_3 path to Y_1 (ρ_{y13}), lines X_1 to Y_2 (ρ_{y21}), lane X_2 to Y_2 (ρ_{y21}), the path to Y_2 X_3 (ρ_{y23}), and Y_1 to Y_2 lines (ρ21). As for the path X_2 to Y_1 (ρ_{y12}), were not significant.

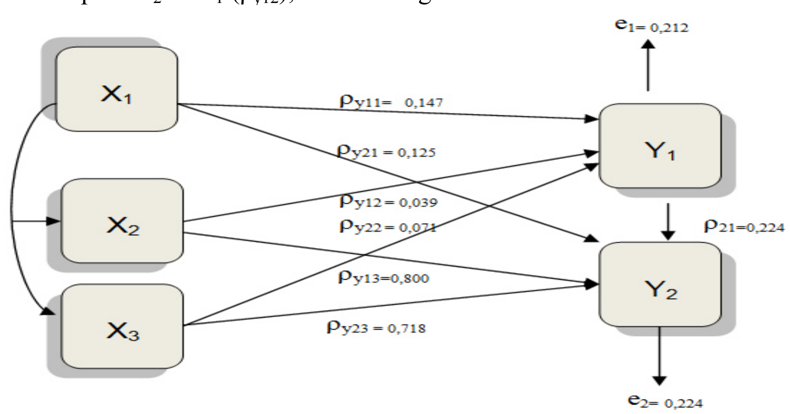

Figure 3. Empirical results Causal Relationships Between Variables In Overall

5. Discussion of Results

5.1. Effect of Financial Information Systems against Financial Performance Measurement System

Based on the test results of the influence of financial information systems to financial performance measurement system according to table 1, it appears that the effect of the limitations of financial information systems to financial performance measurement system pointing towards a positive and significant. This suggests that the limitations of financial information system is one of the determinants of financial performance measurement system in performance of their duties in the government of North Sulawesi Province. The condition was explained that the limitations of financial information systems, either: a) information relating to the decentralized system of decision-making by the leadership, b) financial information systems related to leadership involvement in the design of a new system that can be implemented as a receipt for the new system, c) the demands from the public on financial transparency and accountability of public sector institutions in the areas of financial management, d) an information system that can meet the expectations of local financial management, e) financial information systems related to the adaptability of employees in helping the receipt of a new system implementation, and f) limitations about changes in the work environment so that acceptable system implementation process, determine the financial performance measurement system.

The results of these studies are supported by several previous studies. Previous studies showed a positive relationship between performance information and overall psychological empowerment (Spreitzer et al., 1997); (Randolph, 1995). Researchers Spreitzer et al. (1997) found empirical evidence that the performance of information access is positively associated with psychological empowerment. The research was supported by Randolph (1995) which states that the provision of strategic performance information that can help develop employee empowerment.
Financial performance measurement system also can strengthen a manager's knowledge will be an organization's strategy and priorities so as to increase their ability to influence the company's priorities and act accordingly. Without a comprehensive financial performance information, managers tend not to fully understand the operations of a work unit or the organization as a whole. This creates a feeling of not being able to give effect to their work area.

5.2. Effect of Determining the Size Financial Difficulties against Financial Performance Measurement System

Based on the test results of the effect of difficulty determining the size of the performance against the performance measurement system according to table 1, it appears that the influence of difficulty determining the size of the financial performance of the financial performance measurement system pointing towards the negative but not significant. This suggests that the difficulty determining the size of financial performance is not one of the main determinants of financial performance measurement systems in performing their duties in the North Sulawesi Provincial Government. However, the direction of the relationship is negative, which means that the higher the level of difficulty determining performance measures will negatively impact the performance measurement system. The results of this study are very understandable because it was obvious measure of performance measurement as expressed both through regulation and finance minister of the Act and other government regulations, so if it has difficulty for dispensers financial decisions will have difficulty also in financial performance measurement system.

Although the results of the study stated that the difficulty determining the performance measures do not significantly determine the performance measurement system, but the effect is negative. The results of the research consistent with research results from Cavalluzzo and Itner (2003), as well as Nurkhamid (2008) who found that the limitations of information systems within an organization and difficulty determining financial performance negatively affect system performance measurement, accountability, performance and use of financial performance information generated by financial performance measurement system implementation.

Theoretically financial performance is not only determined by one factor, but is determined by many factors, such as stated of Widyasari, (2004), that a lot of aspects that affect the success of financial performance, such as role clarity, competence level, environmental conditions, and other factors such as values and culture, reward and recognition. Clarity of roles can form a measure of performance, complexity, and other measures, so the success of a performance measurement system that is run can be influenced, among others, determine the level of difficulty of performance measures. Both of the above research findings that distinguish these findings suggest that this research still needs to be continued to determine why this study tend to be different.

5.3. Effect of Organizational Commitment against The Financial Performance Measurement System

Based on the test results of the influence of organizational commitment on financial performance measurement system according to table 1, it appears that the influence of organizational commitment on performance measurement system shows a positive and significant way. This suggests that organizational commitment is one of the determinants of performance measurement systems in performing their duties in the North Sulawesi Provincial Government. The results of this study are consistent with results of previous studies.

Manaroinsong's research (2009), through a study found that organizational commitment will determine an agreed financial performance measurements. The results of the study explained that performance measurement is taken with the agreement, particularly with regard to the task and work both leaders and employees/as subordinates. Therefore, if the organization agrees with the commitments set out to run a deal with performance measures that will run the financial performance measurement system can be run properly and correctly. The results of this study also reinforced by the concept and the findings of previous research. As noted Nurkhamid, (2008), which states that based on some literature, the factors that influence the development of performance measurement systems, performance accountability and performance information is limited use of information systems, the difficulty determining the size of the performance, management commitment, decision-making authority, training, and culture organization.

5.4. Effect of Financial Information Systems against Financial Accountability

Based on the test results influence the performance accountability information system according to table 1, it appears that the effect of the limitations on performance accountability information system shows a positive and significant way. This indicates that the information system is one of the determinants of performance as a form of accountability work by leaders and employees in carrying out their duties in the North Sulawesi Provincial Government. This is supported by Romney and Steinbart (2009), which states that the application of accounting information systems in the company value added to the user in the form of the provision of financial information for planning, control and decision making of the company, which in turn affects on improving overall company performance (financial and non-financial performance), so that childbirth accountability good financial performance. On this basis it can be stated that the financial information system largely determines the performance accountability both financial and non-financial.

The research was supported by several previous studies. Gist and Mitchell (1992) states that the perception of competence reinforced with the provision of information that can improve the understanding of an individual on a task, the complexity of the task and the task environment. Performance information is fundamentally useful as a tool to strengthen the competence (Ilgen et al, 1979 in Hall, 2004; Lawler, 1993; Spreitzer, et al, 1997). Furthermore, Thomas et al, (1993) states that managers use performance information will have greater control over the company issues. This gives employees and leaders feeling as if they have a considerable influence on the company they work for. This will add their knowledge to be accountable for the work (accountability) through proper reporting of work activities and correct.

5.5. Effect of Determining the Size Financial Difficulties against Financial Accountability

Based on the test results of the effect of difficulty determining the size of the financial performance of the accountability of financial performance according to table 1, it appears that the influence of difficulty determining accountability measure performance against financial performance showed a negative and significant way. This suggests that the difficulty determining the size of the performance is one of the determinants of performance as a form of accountability accountability work by leaders and employees in carrying out their duties in the North Sulawesi Provincial Government. This shows that the higher the difficulty determining the size of the performance will be lower financial performance accountability.

The results of this study confirmed the previous findings. Cavalluzzo and Itner (2003), as well as Nurkhamid (2008) also argues that the commitment of management, and decision-making authority and the training given to the management of a negative effect on system performance measurement, financial performance and accountability of the use of information produced by the financial performance measurement system implementation financial performance. This gives evidence that the difficulty determining the size of the performance is very determine to performance accountability. That is accountability of financial performance is highly dependent on the difficulty of determining the size of financial performance.

5.6. Effect of Organizational Commitment against Financial Accountability

Based on the test results of the influence of organizational commitment to accountability of financial performance according to table 1, it appears that the influence of organizational commitment to accountability and the performance showed a significant positive direction. This suggests that organizational commitment is one of the determinants of performance as a form of accountability accountability work by leaders and employees in carrying out their duties in the North Sulawesi Provincial Government.

Research conducted by Afrinaldo (2011) supports this result, which suggests that organizational commitment and significant positive effect on organizational performance. Therefore, if the organization's commitment to good, then the performance of the organization will be good also. Furthermore, it is stated that a high credibility able to produce a commitment, and only with high commitment, a government agency is able to produce a good performance. It is also supported by research that states that organizational commitment has positive influence on organizational performance of public accountability.

The study's findings are supported by Cavalluzzo and Itner (2003) and Nurkhamid (2008) also argues that the commitment of management, and decision-making authority and the training given to the management of a positive influence on system performance measurement, accountability, performance and use performance information generated by the implementation of performance measurement system.

Nurkhamid (2008) research results also showed that the commitment of management, training, and organizational culture proved influential on the development of measurement systems, accountability, and the use of financial performance information. But not with decision-making authority that proved no effect on performance accountability, and the use of financial performance information and financial information system limitations proved otherwise.

5.7. Effect of Financial Performance Measurement System against Financial Accountability

Based on the test results influence the financial performance measurement system to accountability of financial performance according to table 1, it appears that the influence of performance measurement systems to demonstrate accountability for performance and a significant positive direction. This shows that the performance measurement system is one of the determinants of financial performance accountability as a form of accountability work by leaders and employees in carrying out their duties in the North Sulawesi Provincial Government.

The findings of this study reinforced by Nurkhamid (2008) who also showed that the development of a performance measurement system proved direct positive effect on the financial performance accountability. Nurkhamid (2008) research results indicate that the commitment of management, training, and organizational culture proved influential on the development of measurement systems, accountability, and the use of financial performance information. But not with decision-making authority that proved no effect on performance accountability, and the use of performance information and limitations of information systems is proven otherwise. On the other hand, the difficulty of determining the size of proven performance negatively affect the development of a performance measurement system but not on the performance and accountability of the use of performance information. Financial performance measurement system development proven direct positive effect on financial performance and accountability of the use of the use of financial performance information, as well as indirect positive effect on the use of financial performance information.

6. Implications

Some of the implications of the findings and conclusions of this study are as follows:

- When fixing the financial performance measurement system, it is necessary to simplify the financial information system limitations.
- When fixing the financial system lawyer performance measures, it is necessary to minimize the difficulty determining the performance measures.
- When facilitate financial performance measurement system it is necessary to enhance organizational commitment.
- If the financial performance accountability trusted by stakeholders, it is necessary to simplify the financial information system limitations.
- If the financial performance accountability trusted by stakeholders, it is necessary to minimize the difficulty determining financial performance measures.
- If the financial performance accountability trusted by stakeholders, it is necessary to enhance organizational commitment.
- If the financial performance accountability trusted by stakeholders, it is necessary to simplify the financial performance measurement system.

7. Conclusions and Recommendations

7.1. Conclusion

Based on the results of the analysis and discussion of the results of the study mentioned earlier, some conclusions can be stated as follows:

- Financial information systems and a significant positive direct effect on financial performance measurement system. The influence of the limitations of financial information systems to financial performance measurement system pointing towards the positive and significant, which indicates that the limitations of financial information systems is one of the determinants of financial performance measurement system in the line of duty.
- Difficulty determining financial performance measures negative direct effect but no significant effect on the financial performance measurement system. Difficulty determining the size of financial performance is not one of the main determinants of financial performance measurement system in the line of duty. However,

the direction of the relationship is negative, which means that the higher the level of difficulty determining performance measures will negatively impact the performance measurement system. The results of this study are very understandable because it was obvious measure of performance measurement as expressed both through regulation and finance minister of the Act and other government regulations, so if it has difficulty for decision makers in the financial sector will have difficulty also in financial performance measurement system.

- Organizational commitment and significant positive direct effect on financial performance measurement system. Organizational commitment is crucial measurement of financial performance in carrying out tasks agreed in the Government. Performance measurement agreement is an agreement taken together, especially with regard to the task and work both leaders and employees / as subordinates.
- Financial information systems and a significant positive direct effect on financial performance accountability. Information system is one of the determinants of performance as a form of accountability accountability work by leaders and employees in carrying out their duties. Application of financial information systems can add value (value added) to the user in the form of the provision of financial information for planning, control and decision making of the company, which in turn have an impact on improving the overall performance (financial and non-financial performance), so that childbirth accountability good financial performance.
- Difficulty determining accountability measure performance against financial performance indicates the effect of the direction of the negative and significant. This shows that the higher the difficulty determining the size of the performance will be lower financial performance accountability. This shows that the higher the difficulty determining the size of the performance will be lower as a form of accountability for performance accountability work by leaders and employees in performing their duties.
- Organizational commitment and significant positive direct effect on financial performance accountability. Organizational commitment is one determinant of performance accountability work as a form of accountability by leaders and employees in carrying out their duties. The better the organizational commitment, the organization's accountability for performance will be good also. Therefore high credibility able to produce a commitment, and only with high commitment, a government agency is able to produce a good performance.
- The system measuring the financial performance and a significant positive direct effect on financial performance accountability. Therefore, the development of a performance measurement system proved direct positive effect on the financial performance accountability, the performance measurement system is one of the determinants of financial performance accountability work as a form of accountability by leaders and employees in performing their duties.
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7.2. Recommendations

Some suggestions related to increased accountability in the financial performance of the North Sulawesi Provincial Government, as follows:

- In order to improve the quality of performance of financial accountability that is trusted by all stakeholders, required: Repair limitations of measurement performance, making the proper way how to facilitate the limitations of financial information systems, enhance organizational commitment, as well as facilitate performance measurement system, without beating around the bush, particularly with respect to employees in carry out tasks at lower levels or less employees have a high level of understanding
- Necessary provision of leadership and responsibility to the employees that work on the main tasks and functions, knowing a lot about the financial performance measure that he would do, and to improve work discipline.
- Make or prepare a work plan related to individual leadership: task daily, weekly and monthly in order to enhance the organization's commitment to the work.
- In order to effectively run the financial work standards and quality standards of financial management as a measure of financial performance requires regular and consistent monitoring by the leadership structure at every level.

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