THE INFLUENCE OF THE IMPLEMENTATON OF GOOD CORPORATE GOVERNANCE, ACCOUNTABILITY ACCOUNTING AND BUDGETING PARTICIPATON ON THE COMPANY PERFORMANCE IN PDAM SURAKARTA

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Abstract: This study aims to examine the effect of implementing good corporate governance, accountability, and mitigaton planning on company performance in PDAM Surakarta City. The sampling method used purposive sampling method. Data collecton techniques using questonnaires. The analysis used in this research is descriptive statistical analysis, validity and relability test which are processed using the Statistical Package for Socal Science (SPSS) Verson 23. The result of the study show that varables of good corporate governance, accountability accounting and budgeting participaton have an effect on company performance.

Keyword: good corporate governance, accounting per responsibility, budget sensitivity, company performance.

1. Introducton

PDAM is one of the regonal original revenues. In carrying out its duties, PDAM must have good performance support. To improve the performance of this company, the company needs to implement several things including implementing good corporate governance, accountability accounting and participaton in budgeting.

According to Mangkunegara (2013) performance is the result of work in quality and quantity achieved by an employee in carrying out their duties in accordance with the responsibilities given. Company performance or company performance is a result achieved by the company in a certain period. Measurement and assessment of financal performance are interconnected with each other.

Good corporate governance is a set of rules, laws and principles that must be fulfilled so that company performance can increase efficiently, producing long-term sustainable assets for shareholders and the surrounding community (World Bank).

Accountability accounting is a system that measures the results achieved by each responsibility center according to informaton that has been determined by managers to operate responsibility centers (Hansen and Mowen, 2013).

Budgeting participaton is a process in budgeting that involves all employees at all levels in an organizaton (Sri Rahayu and Andry (2013)).

These three things if implemented properly will be able to significantly improve the company's performance so that it can serve the clean water needs of the people of Surakarta city to the fullest.

This study aims to determine the influence of the implementaton of good corporate governance, accountability accounting and participaton in budgeting significantly on company Performance in PDAM Surakarta.

Framework
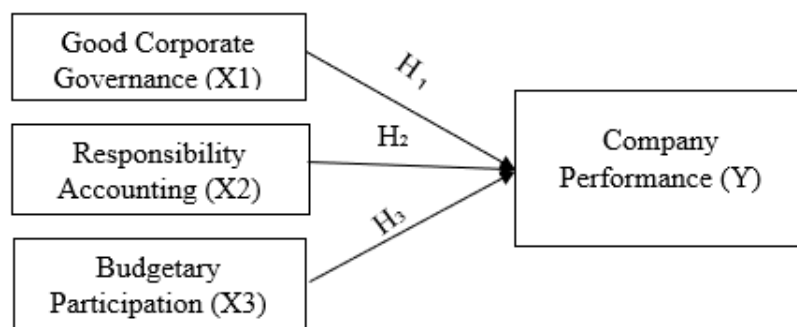
Hypothesis
H_1: good corporate governance has a significant effect on company performance
H_2: responsibility accounting has a significant effect on company performance
H_3: participaton in budgeting has a significant effect on company performance

2. Research Methods
The populaton in this study were all PDAM Surakarta City employees, totaling 284 people and the sample consisted of 50 people who were taken using a purposive sampling method. Data collecton was taken with a questonnaire conducted for 10 days. The analysis used is the validity test and relability test. The classic assumpton test uses the normality test, multicollinearity test and autocorrelaton test. Model feasibility test using simultaneous significance test or f test. the latter was tested by using multiple linear regresson analysis, t test and r² test.

3. Results and Discusson
3.1 Results
Test Data Analysis
Validity Test

Queston Items	X1 Validity Test		
	R Calculate	R Table	Descripton
X1.1	0,826	0,279	Valid
X1.2	0,847	0,279	Valid
X1.3	0,931	0,279	Valid
X1.4	0,909	0,279	Valid
X1.5	0,941	0,279	Valid

Source: processed data (2023)

All questons on varable X1 or good corporate governance are valid.

X2 Validity Test

Queston Items	R Calculate	R Table	Descripton
X2.1	0,933	0,279	Valid
X2.2	0,829	0,279	Valid
X2.3	0,902	0,279	Valid
X2.4	0,932	0,279	Valid
X2.5	0,893	0,279	Valid

Source: processed data (2023)

All questons on varable X2 or responsibility Accounting are valid.

X3 validity Test

Queston items	R Calculate	R Table	Descripton
X3.1	0,761	0,279	Valid
X3.2	0,907	0,279	Valid
X3.3	0,811	0,279	Valid
X3.4	0,931	0,279	Valid
X3.5	0,822	0,279	Valid

Source: processed data (2023)

All questons on varable x3 or Participaton in budgeting are valid.

Y Validity Test

Queston Items	R Calculate	R Table	Descripton
Y.1	0,727	0,279	Valid
Y.2	0,671	0,279	Valid
Y.3	0,586	0,279	Valid
Y.4	0,585	0,279	Valid
Y.5	0,622	0,279	Valid

Source: processed data i(2023)

All questons on varable y or company Performance are valid.

Relability Test

Relability Test

Critical	Cronbach's Alpha	R Varable	Descripton
X1	0,824	0,60	Relable
X2	0,785	0,60	Relable
X3	0,818	0,60	Relable
Y	0,751	0,60	Relable

Source: processed data (2023)

All varables in this study are relable.

Classical Assumpton Test
Normality Test

Normalitiy Test	
	Unstandardized Residual
Test Statistic	0,065
Asymp. Sig. (2-tailed)	0,200c,d

Source: processed data (2023)

The regresson equaton in this study is normally distributed.

Multicollinearity Test

Model	Collinearity Statistics		Descripton
	Tolerance	VIF	
X1	0,645	1,549	There is no multicollinearity
X2	0,578	1,729	There is no multicollinearity
X3	0,629	1,591	There is no multicollinearity

Source: processed data (2023)

From the table above the data tolerance value is greater than 0.10 and VIF is less than 10 so that the data is free of multicollinearity.

Autocorrelaton Test

Varable	Durbin-Watson	Descripton
Company Performance	2,129	No autocorrelaton iOccurs

Source: processed data (2023)

In this study, all varables were free from autocorrelaton problems because the Durbin-Watson values were between dU and 4-dU.

Model Feasibility Test (F Test)

Model	Mean iSquare	F	Sig
Regresson	72,663	32,760	0,000b
Residual	2,218		
Total			

Source: processed data (2023)

The significance value is 0.000 <0.05 simultaneously, the independent varable has a significant effect on the dependent varable.

Hypothesis Testing
Multiple Linear Regresson analysis Test

KP = 8,481 + 0,193 GCG + 0,294 AP + 0,165 AP + e

Informaton:
KP = Company Performance

GCG = Good Corporate Governance
AP = Accountability Accounting
PPA = Participaton in Budgeting

From the above equaton, the following results are obtained:
   a. A iconstant value of 8.481 means that if the independent varable has a constant value then the dependent varable has a value of 8.481.
   b. The value of the regresson coefficient for good corporate governance is 0.193, so if good corporate governance increases by 1 unit, the company's Performance will increase by 0.193.
   c. The value of the regresson coefficient of responsibility Accounting is 0.294, so if responsibility Accounting increases by 1 unit, the company's Performance will increase by 0.294.
   d. The value of the regresson coefficient for budgeting Participaton is 0.165, so if Participaton in budgeting increases by 1 unit, the company's Performance will increase by 0.165.

Partal Test (T Test)

			Partal Test (T Test)		
Varable	Coefficients	T Count	T Table	Sig	Descripton
(Constant)	8,481	6,085		0,000	
X1	0,193	3,133	2,008	0,003	Influental
X2	0,294	3,865	2,008	0,000	Influental
X3	0,165	2,243	2,008	0,030	Influental

Source: processed data i(2023)

The calculated T value of all independent varables > T table and its significance value >0.05 so that all independent varables in this study have a significant effect on the dependent varable.

The Coefficient of Determinaton Test (Statistical Test R^2)

			The Coefficient of Determinaton Test (Statistical Test R^2)	
Model	R	R iSquare	Adjusted R iSquare	Std. Error of the Estimate
1	0,825a	0,681	0,660	1,489

Source: processed data (2023)

Adjusted R Square value of 0,660 the independent varable on the dependent varable is 66% and the remaining 34%.

3.2 Discusson
The Effect of Good Corporate Governance on Company Performance
     Based on the results of multiple linear regresson analysis, it was found that the regresson coefficient value for the good corporate governance varable was positive, namely 0.193 and for the it Test, a significance value of 0.003 <0.05 was obtained, so that H1 was accepted. This shows that good corporate governance influences company Performance.
Effect of Responsibility Accounting on Company Performance
     Based on the results of multiple linear regresson analysis, it was found that the regresson coefficient value for the responsibility Accounting varable is positive, which is equal to 0.294

and for the it Test, a significance value of 0.000 <0.05 is obtained, so H2 is accepted. This shows that responsibility Accounting has an effect on company Performance.

The Effect of Budgetary Participaton on Company Performance

Based on the results of multiple linear regresson analysis, it was found that the regresson coefficient value for the budgeting Participaton varable is positive, which is equal to 0.165 and for the it Test, a significance value of 0.030 <0.05 is iobtained, so H3 is accepted. This shows that Participaton in budgeting has an effect on company Performance.

4. Conclusion

Significantly and simultaneously, the independent varable has a positive effect on the dependent varable

Suggestion

a. In future research it is expected to add other independent varables because there may be other varables not included in this study which may have an influence on company Performance such as compensation, work discipline and work culture.
b. In future studies it is irecommended to increase the number of research samples to be used in research.
c. PDAM is expected to improve the company's Performance in order to be able to serve and fulfill the clean water needs in Surakarta City to the fullest.

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