

THE EFFECT OF FINANCIAL ACCOUNTING SYSTEM AND PUBLIC SERVICE MOTIVATION ON THE LOCAL GOVERNMENT PERFORMANCE

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ABSTRACT

The existence of human resources is the main element in service delivery. If the human resources are competent, the service can be carried out properly. Therefore, in carrying out their duties to provide good service so that government performance can be said to be good, an employee must need motivation so that employee behavior at work can achieve goals. This study aims to test and analyze the effect of regional financial accounting systems and public service motivation on local government performance. This study used primary data through survey method by distributing questionnaires to 40 SKPD within the scope of the Makassar city government. The entire population of this study was a research sample. The collected data was then analyzed using multiple linear regression analysis with the help of SPSS version 23. The results of this study show that the regional financial accounting system and public service motivation can have a positive and significant influence on the performance of local governments. The findings of this study indicate that the better the regional financial accounting system applied, the more understanding the PPK understands about the procedures, it will improve the performance of local governments, and the higher the motivation of public services possessed in each public sector employee, it will improve the performance of local governments

Keywords: financial accounting system; public service motivation; local government performance.

ABSTRAK

Keberadaan sumber daya manusia merupakan unsur utama dalam penyelenggaraan pelayanan. Apabila sumber daya manusianya berkompoten, maka pelayanan dapat terlaksana sebagaimana mestinya. Oleh karena itu, dalam menjalankan tugasnya untuk memberikan pelayanan yang baik agar kinerja pemerintah dapat dikatakan baik, seorang pegawai harus membutuhkan suatu motivasi agar perilaku pegawai dalam bekerja dapat mencapai tujuan. Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh sistem akuntansi keuangan daerah dan motivasi pelayanan publik terhadap kinerja pemerintah daerah. Penelitian ini menggunakan data primer melalui metode survei dengan menyebarkan kuesioner kepada 40 SKPD di lingkup pemerintah kota Makassar. Seluruh populasi dari penelitian ini menjadi sampel penelitian. Data yang terkumpul kemudian dianalisis dengan menggunakan analisis regresi linier berganda dengan bantuan SPSS versi 23. Hasil penelitian ini menunjukkan bahwa sistem akuntansi keuangan daerah dan motivasi pelayanan publik dapat memberikan pengaruh positif dan signifikan terhadap kinerja pemerintah daerah. Temuan penelitian ini menunjukkan bahwa semakin baik sistem akuntansi keuangan daerah yang diterapkan, semakin paham PPK tentang prosedur maka akan meningkatkan kinerja pemerintah daerah, dan semakin tinggi motivasi pelayanan publik yang dimiliki dalam diri setiap pegawai sektor publik maka akan meningkatkan kinerja pemerintah daerah.

Kata kunci: sistem akuntansi keuangan; motivasi pelayanan publik; kinerja pemerintah daerah.

INTRODUCTION

The local government organization is an organization that is the goal of the government and the community is the target of the programs it runs. Therefore, the trust given by the community to local governments in running a government must be balanced with good performance. Until now, the government has always been required to improve their



performance because performance appraisal is an important factor in maintaining and maintaining public trust in local government organizations.

The improvement of the performance of local government organizations has several factors that influence it. Transparency and accountability of regional financial management with the improvement of the accounting system is one of the factors.

The implementation of the Regional Financial Accounting System (SAKD) is one part of the regional financial management process, this is confirmed in Permendagri Number 13 of 2006 article 232 paragraph 2 on Regional Financial Management Guidelines. Understanding of SAKD plays a role in the activities to be carried out by local governments as well as measuring the performance of local governments. Local government organizations that manage their local finances using SAKD allow for the achievement of effective and efficient government administration because it will show managerial performance that well. Research conducted by Annisa (2017) obtained the result that the regional financial accounting system has a positive effect on the performance of local governments, meaning that the better the accounting system Local finances, the performance of local governments will also increase. The results of this study are also in line with research conducted by Lintong (2017) and Hidayat (2015). Another factor that also determines local governments success in improving performance is the increase in public services. Putra (2018) revealed that improving public services is a manifestation of government performance because the impact of good government is the formation of good public services as well. Optimization of public services in the opinion of Indri and Hayat (2015) is to provide professional and quality services that have positive implications for community satisfaction. Service professionalism is supported by attitudes and behaviors in service delivery.

Human resources are one of the important indicators in public service. The existence of human resources is the main element in service delivery. If the human resources are competent, the service can be carried out as it should be. Therefore, in carrying out their duties to provide good service so that the government's performance can be said to be good, an employee must need a motivation so that the employee's behavior at work can achieve the goal.

This research refers to research conducted by Annisa (2017) for regional financial accounting system variables and Putri research (2017) for public service motivation variables. The results of both studies have been described previously. The difference between this research and Annisa's research (2017) is that of the 3 independent variables in Annisa's research (2017) this study only includes accounting system variables regional finance then uses contingency theory to explain the need for a Local Government Organization (OPD) for the regional financial accounting system. Meanwhile, the difference between this study and putri's research (2017) is that the object of this study is not only in one office of the Local Government Organization (OPD) but takes the entire OPD office in the scope of the city of Makassar.

The current phenomenon, during 2018, several SKPDs in Makassar were found to be still working below standard. Makassar Mayor Moh Ramdhan Pomanto, complained about skpd's performance under his leadership. This was revealed when the Mayor of Makassar attended directly the Public Service Socialization of the Government Agency Performance Accountability System or Esakip, Saturday (1/12/18). This recognition was also supported by the Assistant Deputy for Region III of the Ministry of Finance-RB who stated that the ideas of the



Mayor were very good and very innovative but were not accompanied by support SKPD so that some programs are not on progress.

In addition, some skpd of the Makassar city government realized direct spending on average below 50% in the third quarter of the 2018 fiscal year even though the ideal realization should be 75% both financial and physical. SKPD makassar city which until the third quarter the realization of direct spending was below 50%.

SKPD as an accounting entity that uses the budget is required to be able to process and utilize the budget funds provided to support programs from regional heads for the fulfillment of public services and their performance can also achieve the expected. The Regional Financial Accounting System is one of the policy tools that helps in providing information related to the budget that has been set with its realization. Therefore, this variable was introduced into the study. In addition, based on the contraversial results in previous studies on the influence of public service motivation on the performance of local governments, that is the reason why the variable of public service motivation was also included into research.

RESEARCH METHODS

Effect of Regional Financial Accounting System on Local Government Performance

The theory of contingencies according to Duncan and Mores (1980) states that organizational effectiveness can be achieved if there is a compatibility between the system applied and the environment in which an organization operates. Within the scope of the public sector, contingency theory states that the successful implementation of the accounting system or regional financial management system depends on the condition of the local government concerned (Atmaja, 2016).

The Local Government Accounting System is an integrated system that combines manual and computerized procedures in retrieving bookkeeping data and reporting all financial transactions, assets, debts, and equity of all entities in the government. To be able to produce relevant, reliable, and trustworthy financial statements, the government must have a reliable accounting system (Mardiasmo, 2007). The implementation of the accounting system can also provide benefits and convenience for local governments in realizing transparency and accountability in regional financial management and with it can improve and improve their performance. Research conducted by Hidayat (2015) shows the results that the regional financial accounting system affects the performance of local governments. This is also in line with research conducted by Lintong (2017), Annisa (2017), Sukmana and Anggasari (2009), and Mukmin et al. (2015).

Based on the previous theories and research that have been described above, a hypothesis can be formulated as follows.

H1 = Regional Financial Accounting System positively affects the performance of local governments

The Effect of Public Service Motivation on Local Government Performance

McClelland's theory of motivation (McClelland, 1987) reveals that there are 3 needs that underlie employee behavior, namely: the need to be in power, the need to affiliate, and the need



to excel. People with high performance needs will perform well and have a strong drive to meet their goals so that their performance will improve.

Public Service Motivation (PSM) is one of the typical forms or parts of motivation that can be defined as motivation that includes beliefs, values, and an attitude that goes beyond personal interests and organizational interests. PSM is very important to understand and consider in service because it greatly determines the success of a worker or employee in the performance of duties, especially public sector workers. Individuals who have a high level of psm will be interested in public service work and of course will be able to produce competent and highly dedicated workers (employees) to its duties and obligations and to improve work performance (Perry and Wise 1990).

Research conducted by Komalasari et al. (2009) Obtaining results in the motivation of public services to positively affect the performance of local governments. The results of this study are also in line with the research conducted by Putri (2017) but are different from the research conducted by Mulyani et al. (2017) which gives the result that the motivation of public services has no effect on the performance of local governments which is limited to the scope of the health service.

Based on the previous theories and research that have been described above, a hypothesis can be formulated as follows.

H2 = Public service motivation positively affects the performance of local governments

This research is an empirical research using hypothesis testing that tests the influence of the Regional Financial Accounting System (SAKD) and public service motivation on the performance of local governments in the Task Force Regional Apparatus (SKPD) in the city of Makassar. The hypothesis formulated is tested through field data collection using research instruments in the form of questionnaires. The data collected from the distribution of questionnaires are then analyzed using a quantitative approach, namely by conducting descriptive statistical tests so that conclusions can be obtained that the hypothesis that has been formulated proven or not.

The research site was carried out within the scope of the Makassar city local government which consisted of 40 Regional Apparatus Work Units of the city of Makassar which included agencies, sections, offices, and offices. The time required for this study is approximately two months.

The population in this study is the Regional Apparatus Work Unit (SKPD) in the Makassar city environment consisting of 40 SKPD. All populations of this study were research samples. The respondents of this study were Financial Administration Officers (PPK) in each SKPD office with a total questionnaire distributed was 1 questionnaire per 1 office so that respondents who received The questionnaire was 40 people.



Table 1 List of SKPD Makassar City

No.	SKPD NAME
1	DPRD Secretariat
2	Secretariat of the Employee Corps of the Republic of Indonesia
3	Regional Secretariat of Makassar City
4	Regional Inspectorate
5	Civil Service Police Unit
6	Regional General Hospital
7	Archival Service
8	Cultural Service
9	Department of Population and Civil Registry
10	Health Office
11	Food Security Service
12	Employment agency
13	Department of Communication and Informatics
14	Office of Cooperatives, Small and Medium Enterprises
15	Environment Agency
16	Tourism Office
17	Department of Public Works
18	Fire Service
19	Women's Empowerment Office
20	Youth and Sports Service
21	Investment and Licensing Office
22	Department of Spatial Planning and Building
23	Education Office
24	Department of Population Control and Family Planning
25	Trade Office
26	Department of Transportation
27	Department of Fisheries and Agriculture
28	Library Service



No.	SKPD NAME
29	Defense Service
30	Department of Housing and Residential Areas
31	Social Services
32	Regional Human Resources Development and Personnel Agency
33	National and Political Unity Agency
34	Regional Disaster Management Agency
35	Regional Revenue Agency
36	Research and Development Agency
37	Regional Asset Financial Management Agency
38	Regional Development Planning Agency
39	City Narcotics Agency
40	Community Empowerment Agency

Source: makassarkota.go.id

The type of data used in this study is subject data. Subject data is a type of data used in research in the form of opinions, attitudes, experiences, and characteristics of individuals who are objects in research. The source of data used in this study is primary data sourced from information obtained and collected from employees of the Regional Apparatus Work Unit (SKPD) of Makassar city by means of dissemination of questionnaires.

The data collection technique in this study was carried out with the penelitian lapangan technique (field research), namely, a data collection technique where the data was obtained directly from the first party. The field research technique used in this study is to use kuesioner, which is a data collection technique by disseminating or asking a series of questions to parties related to the research carried out.

The purpose of this study was to test the influence of the Local Government Accounting System (SAKD) and the motivation of public services on the performance of local governments . Therefore, the variables used in this study are independent variables (X) and dependent variables (Y).

The test tool used in this study is multiple linear regression. This test was used because this study used more than one free variable and one bound variable. To determine the influence of independent variables on dependent variables, a multiple regression model with the following equations is used:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

Y = Local Government Performance

α = Constants



- β_1 = Regression coefficient X1
 β_2 = Regression coefficient X2
X1 = Regional Financial Accounting System
X2 = Public Service Motivation
e = Error

RESULT AND DISCUSSION

Result

The stages of data analysis in this study are divided into 3 (three) stages. The three stages are data quality testing, classical assumption testing, and hypothesis testing. Before the collected data is processed, first test the quality of the data so that the level of accuracy of the data that has been collected through the questionnaire is known. In addition, classical assumption testing is also carried out to avoid bias so that it can produce accurate hypothesis testing.

Validity Test

Test the validity of the questionnaire using the Pearson Correlation coefficient, which correlates the score of each question item with the total score . The data is declared valid if the r-count value which is the value of the Corrected Item-Total Correlation > of the r-table at a significance of 0.05 (5%). The magnitude of the r- table for significance of 0.05 is 0.329.

Table 2 Validity Test Results

Variable	Question Item	r-table	<i>Corrected Item-Total Correlation</i>	Information
Regional Financial Accounting System (X1)	X1.1	0.329	0.883	Valid
	X1.2	0.329	0.876	Valid
	X1.3	0.329	0.854	Valid
	X1.4	0.329	0.811	Valid
	X1.5	0.329	0.815	Valid
	X1.6	0.329	0.628	Valid
	X1.7	0.329	0.836	Valid
	X1.8	0.329	0.808	Valid
	X1.9	0.329	0.760	Valid
	X2.1	0.329	0.650	Valid
	X2.2	0.329	0.578	Valid
	X2.3	0.329	0.630	Valid
	X2.4	0.329	0.831	Valid



Public Service Motivation (X2)	X2.5	0.329	0.830	Valid
	X2.6	0.329	0.808	Valid
	X2.7	0.329	0.795	Valid
	X2.8	0.329	0.825	Valid
	X2.9	0.329	0.848	Valid
	X2.10	0.329	0.737	Valid
	X2.11	0.329	0.764	Valid
	X2.12	0.329	0.604	Valid
Local Government Performance (Y)	Y1	0.329	0.755	Valid
	Y2	0.329	0.738	Valid
	Y3	0.329	0.889	Valid
	Y4	0.329	0.769	Valid
	Y5	0.329	0.782	Valid
	Y6	0.329	0.824	Valid
	Y7	0.329	0.764	Valid

Source: Processed Primary Data (2018)

There are nine questions on the variables of the regional financial accounting system. Based on table 3.1, the validity test of this study shows the result that the nine question items in the variables of the regional financial accounting system are valid because in each item The question has an R-count value $>$ R-table at a significance of 0.05.

There are twelve points of question on the variable motivation of public service. Based on table 3.1, the validity test of this study shows the result that twelve items of questions in the public service motivation variable are valid because in each item The question has an R-count value $>$ R-table at a significance of 0.05.

There are seven question items on local government performance variables. Based on table 3.1, the validity test of this study shows the result that the seven question items in the local government performance variable are valid because in each item the question is has an R-value calculated $>$ R-table at a significance of 0.05.

Reliability Test

A questionnaire is said to be reliable or reliable if one's answers to questions are consistent. The reliability of a variable formed from the list of questions is said to be good if it has a value of Cronbach's Alpha $>$ 0.60. The results of the reliability test of this study can be seen in table 3.2



Table 2 Reliability Test Results

Variable	<i>Cronbach's Alpha</i>	Information
Regional Financial Accounting System (X1)	0,933	Reliable
Public Service Motivation (X2)	0,924	Reliable
Local Government Performance (Y)	0,891	Reliable

Source: Processed Primary Data (2018)

Table 3.2 shows the results of the reliability test that the variables used in this study have been reliable. This is also proven because the entire variable has a Cronbach's Alpha value greater than 0.60 so it is worth using as an instrument in this study.

Test Classical Assumptions

The regression model must meet several assumptions called classical assumptions. The classical assumption test is intended to avoid biased gains. The test of the classical assumptions used in this study is as follows.

Normality Test

The normality test aims to test whether in regression models, disruptive or residual variables have a normal distribution. The method that can be used is the Normal Probability Plot of Regression Standardized Residual where if the data spreads around a diagonal line or follows a diagonal line, then the regression model meets the assumption normality.

The results of the normality test in this study showed that normal chart patterns are seen from the points spreading around the diagonal line and the spread follows the direction of the diagonal line. Based on the Normal P-plot graph, it shows that the regression model is feasible in this study because it meets the assumption of normality. In addition, statistical tests also show that the data is well distributed and meets the assumption of normality because the significance value is 0.077 where $0.077 > 0.05$.

Multicholnearity Test

The multicholnearity test aims to test whether in the regression model there is a correlation between free (independent) variables. A good regression model should show no correlation occurs among independent variables. To find out whether there is multicholnearity, it can be seen from the value of the Inflation Factor Variance (VIF). If the number of VIFs exceeds 10, it means that there is a name of multicholnearity.

The results of the multicholnearity test showed that the VIF value was less than 10 for both independent variables of this study. Thus it can be concluded that in the regression model there is no multicholnearity problem, so this regression model is worth using.



Heteroskedasticity Test

The heteroskedasticity test aims to test whether in the regression model there is a variance inequality from the residual of one observation to another. If the variance from the residual of one observation to another remains fixed, then it is called Homoskedasticity and if it is different it is called Heteroskedasticity. A good regression model is that of homoskedasticity or non-occurrence of heteroskedasticity. One of the tests to test for this heteroskedasticity is to look at the spread of residual variances.

The results of the heteroskedasticity test can be seen that the data (dots) spread evenly above and below the zero line, do not gather in one place, and do not form a certain pattern. These results show that the regression test in this study did not occur heteroskedasticity problems.

Hypothesis Testing

Multiple Linear Regression Analysis

Multiple linear regression analysis is used to predict the influence of more than one free variable on one bound variable, either partially (t-test) or simultaneously (F test). Based on the results of the analysis, the linear regression equation is multiple, which is read is the value of column B, the first row indicates the constant (a) and the next line indicates the coefficient of the independent variable. Referring to the equation of multiple linear regression this study is as follows.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

The following results are obtained.

$$Y = 24,720 + (0,189)X_1 + (0,220)X_2 + e$$

The results of multiple linear regression above can be described as follows.

1. The constant of 24,720 indicates that if the independent variables (regional financial accounting system and public service motivation) are assumed to have no change (constant) then the value of Y (local government performance) was 24,720.
2. The variable coefficient of the regional financial accounting system (X_1) of 0.1 89 indicates that every increase in the regional financial accounting system by 1% then the performance of local governments increases by 0.189% assuming all other independent variables remain.
3. The coefficient of the public service motivation variable (X_2) of 0.220 indicates that every increase in public service motivation by 1%, then the performance of local governments will increase by 0.220% assuming all other independent variables remain.

Partial Significance Test (t-test)

The t-test basically shows how far an explanatory/independent variable affects individually the dependent variable. If obtained the value of t-count > t-table or significance value is less than 0.05 then the hypothesis proposed is accepted or said to be significant whereas if obtained the value of t- Calculate < T- table or signifigation value greater than 0.05 then the proposed



hypothesis is rejected or said to be insignificant. In this study, a t-table of 2,034 was found. Based on the results of the t test (appendix 4), the influence of the two X variables in this study showed similar results. For the regional financial accounting system variable (X_1) obtained a t-count of 2.350 and a significance value of 0.025. This means that the t-count > t-table is $2.350 > 2.034$ and the significance value is $0.025 < 0.05$. So based on these results, it can be concluded that the variables of the regional financial accounting system (X_1) have a positive and significant effect on the performance variables of local governments (Y). For the public service motivation variable (X_2) obtained a t-count of 3.144 and a significance value of 0.004. This means that the t-count > t-table is $3.144 > 2.034$ and the significance value is $0.004 < 0.05$. So based on these results, it can be concluded that the public service motivation variable (X_2) has a positive and significant effect on the local government performance variable (Y).

Simultaneous Significance Test (F Test)

The F test basically shows how far all the explanatory/independent variables together affect the dependent variables. If the value of F-count > F-table with a significance number is less than 0.05 then it can be said that there is a simultaneous influence while if obtained F-count < F-table and the significance value is greater than 0.05 hence there is no simultaneous influence. It is known that the F-count value of this study is 3.28.

Based on the results of the F test (appendix 4) obtained results showing an F-count of 8.063. This means that the F-count > F-table is $8.063 > 3.28$, with a significance level of 0.001 where $0.001 < 0.05$. So it can be concluded that there is a simultaneous influence between independent variables, namely the regional financial accounting system (X_1) and the motivation of public services (X_2) on the dependent variable is the performance of the local government (Y).

Coefficient of Determination Test

The coefficient of determination test is used to measure how far the ability of independent variables affects the dependent variables. Based on the results of the coefficient of determination test (appendix 4), it is known that the magnitude of R^2 is 0.288, this means that the local government performance variable (Y) is influenced by the regional financial accounting system variable (X_1) and the public service motivation variable (X_2) by 28.8% while the rest is 71.2 % is influenced by other variables that were not included in the study

Discussion

Effect of Regional Financial Accounting System on Local Government Performance.

Based on the results of statistics and hypothesis testing, it shows that the relationship of regional financial accounting system variables to the performance of local governments has a positive and significant effect, it can be stated that H1 in this study is accept. The results of this study are in line with research conducted by Annisa (2017) in Pekanbaru city which states that the regional financial accounting system has a positive effect and significant to performance local government, as well as research conducted by Lintong (2017) which stated that the regional financial accounting system has an effect positive and significant towards performance local government in Kotamobagu city. In addition, research on the regional financial accounting system conducted by Hidayat (2015) on the kinerja local government of the city of Padang Pariaman, Sukmana and Anggasari (2009) against performance local government of Tasikmalaya



city and Mukmin et al. (2015) against performance local government of the city of Southeast Aceh to refer similar results.

The theory of kontinjensi according to Otley (1980) in Atmaja (2016) states that there is no system that can be universally applied in every organization, but the accounting system will varies depending on the situation and circumstances of the organization in question. Local government is a non-profit organization where financial recording is different from profit-oriented organizations so that the accounting system applied to profit-oriented organizations is not can be applied to government organizations. The successful implementation of the accounting system or regional financial management system depends on the condition of the local government concerned Atmaj a (2016). The regional financial accounting system is basically made specifically for local governments with purpose can help facilitate their financial management so that with ease of The local government can improve their performance. This research proves that by meru j uk on the theory of kontinjensi, the regional financial accounting system will improve the performance local government.

This finding further corroborates that the increase in kiner j a local government is influenced by the regional financial accounting system, especially performance SKPD Makassar city. The regional financial accounting system based on Permendagri Number 13 of 2006 is a series of procedures ranging from the process of collecting data, recording, endeavoring, to reporting financial in the context of accountabilityfor the implementation of the APBD which can be done manually or using a computer application. The Financial Administration (PPK) officials admitted that they get convenience in managing their finances with the help of the regional financial accounting system. In addition, with this convenience, the regional financial accounting system can also help in realizing transparency and accountability.

The Effect of Public Service Motivation on Local Government Performance.

Based on the results of statistics and hypothesis testing, it shows that the relationship of public service motivation variables to local government performance has a positive and significant effect. Based on the results of such regression it can be stated that H2 in this study is accepted. The results of this study are in line with the results of a study conducted by Putri (2017) in Sleman district which stated that the motivation of public services has a positive and significant effect on performance local government as well as with research conducted by Komalasari et al. (2009) which producedsimilar results. The results of this study are different from the results of research conducted by Mulyani et al. (2017) in Buleleng district, which states that the motivation of public services has no influence on the performance public sector organization this is due to indicators of interest on the making of policy will be public allegedly which reason besides it is known that public sector employees in Buleleng district are not comfortable with the presence of such indicators.

The Theory of Motivation by Mcclelland (1987) reveals that motivated people with high achievement needs will work well and have a strong drive to fulfill their goals so that their performance will improve. According to Perry and Wise (1990) employees with public service motivations in themselves will be closely related to the tendency of beker j a, the achievement of ker j a , and the choice of kerj a of a public servant. The concept of public service motivation largely determines the success of a public sector worker or employee in the performance of their



duties and achievements. This research proves that by focusing on McClelland's theory of motivation, public service motivation will increase the performance local government.

These findings further corroborate that the rise in local government performance is influenced by the motivation of public services. Public service is an important indicator for kiner j a local government because it is essentially a work government organization for the public. The concept of public service motivation is very important to have in every public sector employee because even though there are various facilities that help in bekerja, it is It will not be beneficial if from within the employee himself there is no willingness to carry out the duties of the public service. When the people of government have a high motivation in themselves to serve the public then they will dedicate themselves, they will try, and they will surely complete and fulfill the task so that they can reached their purpose. With the achievement of purpose which is expected to prove that performance government is very good.

CONCLUSIONS AND SUGGESTIONS

This study aims to analyze the influence of the regional financial accounting system and the motivation of public services on the performance of local governments. The population of this study was 40 SKPD offices within the scope of the city of Makassar. The entire population is a sample of the study. This study used Statistical Product and Service Solution (SPSS) software version 23 in analyzing the relationship between variables.

Based on the results of the data analysis that has been carried out, it can be concluded as follows.

1. The regional financial accounting system has a positive and significant influence on the performance of local governments. This indicates that the better the regional financial accounting system used and the more understanding the Financial Administration will understand its procedures, the more it will improve the performance government area.
2. The motivation of public services can have a positive and significant influence on the performance of local governments. The positive and significant influence that has shown indicates that the higher the motivation in employees to public services, the more the performance of local governments will be.

The advice that can be given in relation to the results of the research carried out is as follows.

1. The regional financial accounting system is part of the regional financial management procedure and comes from regulations issued by the government. Therefore , the Financial Administration (PPK) must always be ready for policy changes related to the regional financial accounting system considering that regulations on procedures and procedures may change with the times.
2. Public service motivation is an important thing that every public sector employee should have. Employees who have public service motivation in themselves will be more fully aware of their duties. Therefore, it is necessary to consider the use of resources, especially human resources , related to their function as public servants to ensure that employees is good and optimal.



3. Performance local government is something that menjadi measure whether the government is good or not. Therefore, the factors in favor of increasing kinerja must be maintained and improved again

Acknowledgement

While conducting this research there were limitations encountered. A limitation that had an impact on the research results was the short time involved in this research which resulted in the number of returned questionnaires being less or not the same as the number of questionnaires distributed.

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