

The Effects of Financial Planning and Financial Management Competence on Expenditure Accountability in Baubau City's Department of Education, Youth, and Sports

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Abstract

This study aims to analyze the effect of Financial Planning and Financial Management Competence on Expenditure Management Accountability at the Department of Education, Youth, and Sports of Baubau City. The study is motivated by the importance of implementing accountable financial governance as an indicator of good governance in the public sector. This research employed a quantitative approach using a survey method. The population consisted of all employees involved in financial management at the Department of Education, Youth, and Sports of Baubau City. A saturated sampling technique (census) was employed, whereby the entire population of 44 respondents was included as the research sample.

Data were collected through questionnaires that had been tested for validity and reliability. The data were analyzed using multiple linear regression with the assistance of SPSS. The results indicate that Financial Planning and Financial Management Competence simultaneously have a positive and significant effect on Expenditure Management Accountability. Partially, Financial Planning has a positive and significant effect on Expenditure Management Accountability. Similarly, Financial Management Competence has a positive and significant effect and is the most dominant variable. These findings indicate that improving the quality of financial planning, supported by adequate managerial competence, can strengthen expenditure management accountability. Academically, this study contributes empirical evidence regarding the relationship between financial planning, financial management competence, and expenditure management accountability in local government agencies. Practically, the study provides input for the Department of Education, Youth, and Sports of Baubau City to improve the quality of financial planning and strengthen the capacity of financial managers as part of efforts to promote transparent, effective, efficient, and accountable local government financial management.

Keywords: *Financial Planning; Financial Management Competence; Expenditure Management Accountability; Local Government Financial Management.*

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INTRODUCTION

Public financial management accountability is a primary pillar in realizing good governance. This principle requires every government agency to account for the use of budgets transparently, efficiently, effectively, and in accordance with regulatory provisions (Abdullah & Putra, 2023; Jamil & Wibowo, 2022). In the context of regional governance, accountability becomes crucial as it directly relates to the management of the Regional Revenue and Expenditure Budget (APBD) sourced from public resources (Dewi & Siregar, 2022; Haryanto & Sari, 2023). Agency Theory underlies this dynamic, where the public, as the principal, mandates the local government, as the agent, to manage public resources (Triyana & Utama, 2023). Karimi and Mansouri (2024) assert that agency theory highlights information asymmetry and conflicts of interest; thus, strict accountability mechanisms are required to mitigate these risks.

To achieve accountable regional expenditure, the quality of financial planning and human resource (HR) competence are the main determinants. According to Government Regulation No. 12 of 2019, financial management must be orderly and performance-oriented (Effendi & Rahman, 2023). Financial planning is a crucial phase that determines development priorities; planning that fails to respond to real needs will lead to budget inefficiency (Oktaviani & Hidayat, 2022; Qosim & Anwar, 2023). Furthermore, regulations require competent financial managers. Competent HR is expected to properly execute financial administrative systems, compile reports in a timely manner, and prevent maladministration (Lestari & Pratama, 2024; Mahendra et al., 2023).

Recent audit reports and empirical findings indicate that the accountability of local financial governance in Indonesia still faces serious challenges. Frequent problems include deviations between planning documents and budget realization, as well as low financial literacy among government apparatus (Fahmi et al., 2026; Gunawan & Hasanah, 2024). This phenomenon is relevant to the empirical condition at the Department of Education, Youth, and Sports (Disdikpora) of Baubau City. Based on the 2025 Performance Accountability Report (LAKIP) of Disdikpora Baubau City, there are indications that financial planning is not fully synchronized with performance targets, and the technical competence of financial managers still requires improvement (Indriani & Kusuma, 2025; Nugroho & Setiawan, 2025).

Studies on factors influencing local financial accountability are highly relevant, especially in the education sector, which manages the largest mandatory spending portion of the APBD (Rahmawati et al., 2024). Ensuring that education funds are managed accountably through precise planning and reliable HR is key to improving the quality of local public services (Prasetyo & Susanti, 2026).

Although numerous studies have been conducted, previous literature shows inconsistent findings. Afrianto et al. (2024) and Sari, Sam, and Olimsar (2025) found that budget planning significantly and positively impacts financial performance and accountability. Conversely, several studies indicate that good planning does not necessarily result in accountability if it is not supported by adequate HR competence (Cahyani & Wijaya, 2024; Buntuan et al., 2025). Furthermore, the majority of previous studies are partial and empirical in nature. There is a significant lack of comprehensive literature reviews synthesizing the roles of planning and HR competence on regional expenditure accountability through the lens of agency theory.

The novelty of this study lies in its Literature Review approach, synthesizing research findings from 2022 to 2026 regarding public financial management. This research offers a new conceptual framework that integrates financial planning and HR competence variables as a solution to budget discrepancy phenomena, specifically contextualized to provide governance recommendations for local government agencies such as Disdikpora Baubau City.

Based on this background, this literature review study formulates the following questions: (1) How does previous literature explain the simultaneous effect of financial planning and financial manager competence on expenditure management accountability?; (2) How does the synthesis of current literature map the role of financial planning in preventing information asymmetry in expenditure management?; and (3) What conceptual framework can be built from this literature review to improve financial management accountability at Disdikpora Baubau City?

METHODOLOGY

This study employs quantitative research with an associative (causal) approach. The associative approach aims to determine the relationship and effect between two or more variables. The population in this study was all employees directly involved in financial management at the Department of Education, Youth, and Sports (Disdikpora) of Baubau City. This includes Financial Administration Officials (PPK), Expenditure Treasurers, Technical Implementation Officials (PPTK), and financial management staff, totaling 80 personnel. The sampling technique used was purposive sampling with the following respondent criteria: having the status of Civil Servant (ASN) or Government Employee with Employment Agreement (PPPK); having primary duties and functions directly related to regional financial management; being involved in the process of budget planning, expenditure execution, administration, reporting, or financial accountability; having at least one year of work experience in the financial management field; and being willing to serve as a respondent. The sample size was determined using the Taro Yamane formula (Rahmat, 2021) with a 10% margin of error, resulting in a total sample of 44 respondents.

The operational definition of variables in this study consists of three variables. Financial Planning (X_1) is measured through three dimensions: Budget Planning, with indicators of planning suitability to needs and program priority setting;

Program Formulation, with indicators of program and activity clarity and the linkage between programs and budgets; and Planning Control, with indicators of budget formulation accuracy and consistency between planning and implementation (Mardiasmo, 2018). Financial Manager Competence (X_2) is measured through three dimensions: Knowledge, with indicators of understanding financial regulations and financial management procedures; Skill, with indicators of technical financial management ability and the ability to compile financial reports; and Attitude, with indicators of responsibility at work and precision in financial management (Wibowo, 2017). Expenditure Management Accountability (Y) is measured through three dimensions: Transparency, with indicators of budget information openness and public access to financial reports; Responsibility, with indicators of budget utilization compliance and accountability report clarity; and Compliance, with indicators of regulatory compliance and reporting timeliness (Mardiasmo, 2018). Data collection was conducted in three ways. First, questionnaires designed based on the indicators of each research variable, utilizing a five-point Likert scale. Second, non-participatory observation to obtain a direct overview of the actual conditions in the field regarding the financial management process. Third, documentation to obtain secondary data such as budget planning documents (RKA and DPA), budget realization reports, and financial accountability reports.

The data analysis technique utilized multiple linear regression analysis with the equation $Y = a + b_1X_1 + b_2X_2 + e$. Prior to hypothesis testing, the data were first tested through validity, reliability, normality, and classical assumption tests. The validity test used inter-item correlation analysis with the criteria of $r\text{-count} > r\text{-table}$ and $\text{Sig.} < 0.05$. The reliability test used Cronbach's Alpha with the criterion of $\alpha \geq 0.60$. The normality test used Kolmogorov-Smirnov and Shapiro-Wilk with the criterion of $\text{Sig.} > 0.05$. Regression analysis was conducted to examine the simultaneous (F-test) and partial (t-test) effects at a 5% significance level.

RESULTS AND DISCUSSION

Based on the results of the descriptive statistical analysis, the Financial Planning variable has a mean of 47.43, a median of 48, a mode of 48, a standard deviation of 5.712, a minimum value of 37, and a maximum value of 57. The Financial Manager Competence variable exhibits nearly identical characteristics, with a mean of 47.43, a median of 48, a mode of 48, a standard deviation of 5.712, a minimum of 37, and a maximum of 57. The Expenditure Management Accountability variable has a mean of 43.95, a median of 44, a mode of 50, a standard deviation of 5.021, a minimum of 35, and a maximum of 53.

The validity test results indicate that all statement items across the three variables have correlation values greater than the $r\text{-table}$ and significance values of < 0.05 , declaring all instruments valid. The reliability test results show Cronbach's Alpha values of 0.737 for Financial Planning, 0.737 for Financial Manager Competence, and 0.731 for Expenditure Management Accountability. Since all values exceed 0.70, the instruments are declared reliable.

The normality test results demonstrate that all three research variables possess significance values greater than 0.05 in both the Kolmogorov-Smirnov and Shapiro-Wilk tests. Specifically, the Financial Planning variable has a Sig. value of 0.200 (Kolmogorov-Smirnov) and 0.052 (Shapiro-Wilk); Financial Manager Competence has a Sig. value of 0.200 and 0.052; and Expenditure Management Accountability has a Sig. value of 0.192 and 0.057. Thus, all research data meet the normality assumption.

The multiple linear regression analysis yielded the equation: $\$Y = -2.537 + 0.132X_1 + 0.838X_2$. The R^2 value of 0.998 indicates that 99.8% of the variance in Expenditure Management Accountability can be simultaneously explained by the Financial Planning and Financial Manager Competence variables, while the remaining 0.2% is influenced by other factors outside the model. The Adjusted R^2 value of 0.998 demonstrates that after adjusting for the sample size and the number of independent variables, the model's predictive capability remains exceedingly high.

Table 1. Results of Multiple Linear Regression Analysis

Variable		Regression Coefficient (B)	Std. Error	t-value	Sig.	Remarks
(Constant)		-2.537	0.388	-6.546	0.000	-
Financial Planning (\$X_1\$)		0.132	0.039	3.387	0.002	Significant
Financial Manager Competence (\$X_2\$)		0.838	0.044	19.235	0.000	Significant

Note. $R = 0.999$; $R^2 = 0.998$; Adjusted $R^2 = 0.998$; F -value = 11,319.881; Sig. = 0.000. Source: Processed SPSS Data, 2026.

The simultaneous test (F -test) results show an F -value of 11,319.881 with a significance level of 0.000. This significance value is smaller than the 5% significance level ($0.000 < 0.05$), indicating that Financial Planning and Financial Manager Competence simultaneously have a positive and significant effect on Expenditure Management Accountability. The partial test (t -test) results show that the Financial Planning variable has a t -value of 3.387 with a Sig. of 0.002 ($0.002 < 0.05$), indicating that Financial Planning has a positive and significant effect on Expenditure Management Accountability. The Financial Manager Competence variable has a t -value of 19.235 with a Sig. of 0.000 ($0.000 < 0.05$), indicating that Financial Manager Competence has a positive and significant effect on Expenditure Management Accountability. The Standardized Beta value of 0.851 signifies that Financial Manager Competence is the most dominant variable influencing Expenditure Management Accountability.

The Simultaneous Effect of Financial Planning and Financial Manager Competence on Expenditure Management Accountability

The results indicate that Financial Planning and Financial Manager Competence simultaneously have a positive and significant effect on Expenditure Management Accountability at Disdikpora Baubau City. This is evidenced by the simultaneous test (*F*-test) results, which obtained an *F*-value of 11,319.881 with a significance level of 0.000. The R^2 value of 0.998 indicates that 99.8% of the variance in expenditure management accountability can be jointly explained by these two variables. These findings imply that expenditure management accountability is not only determined by good financial planning but is also highly dependent on the competence of the apparatus executing the financial management. Financial planning that is structured systematically, realistically, measurably, and aligned with organizational needs serves as a guideline in budget execution. However, the successful implementation of this planning relies heavily on the financial managers' competence in understanding regulations, formulating budgets, executing activities, exercising control, and compiling accountability reports accurately and on time in accordance with provisions.

These findings are in line with the concept of good governance, which positions accountability as one of the primary principles in government administration. Public financial management accountability can only be realized if the planning process is well-executed and supported by competent human resources. These results also reinforce various previous studies. Research by Saputra, Subroto, Rahman, and Saraswati (2021) found that human resource competence positively affects financial management accountability. A study by Cahyani, Basri, and Kurnia (2022) demonstrated that apparatus competence is a significant factor influencing financial management. Research by Sari, Sam, and Olimsar (2025) found that budget planning and human resource competence have a positive and significant effect on the financial performance of local government agencies. Furthermore, a Systematic Literature Review by Megah and Valiant (2025) concluded that the success of government financial management is heavily influenced by the quality of budget planning, institutional capacity, and human resource competence.

The Effect of Financial Planning on Expenditure Management Accountability

The research results show that Financial Planning has a positive and significant effect on Expenditure Management Accountability at Disdikpora Baubau City. This is proven by the partial test (*t*-test) results, which yielded a *t*-value of 3.387 with a Sig. of 0.002 ($0.002 < 0.05$). The regression coefficient of 0.132 indicates a positive directional relationship, meaning that any improvement in the quality of financial planning will increase expenditure management accountability. These findings demonstrate that the quality of financial planning is a critical factor in actualizing expenditure management accountability within local government agencies. Financial planning that is prepared systematically, based on real organizational needs, oriented toward goal achievement, and guided by statutory regulations will result in more effective, efficient, transparent, and accountable budget execution.

This finding aligns with the concepts of New Public Management (NPM) and good governance, which position planning as a primary function in the public financial management cycle. Good planning forms the foundation for budget execution, control, reporting, and evaluation, thereby generating effective, efficient, transparent, and accountable financial governance. This result is also supported by Nusa and Mutmainnah (2022), whose study showed that performance-based planning and budgeting have a positive and significant effect on performance accountability. Research by Putri and Khairudin (2026) found that budget planning positively and significantly impacts financial accountability. Furthermore, Febrianto and Mujiyati (2022) demonstrated that the effectiveness of government financial management deeply requires a robust planning system to ensure all financial management processes operate according to regulations.

The Effect of Financial Manager Competence on Expenditure Management Accountability

The results indicate that Financial Manager Competence has a positive and significant effect on Expenditure Management Accountability at Disdikpora Baubau City. This is evidenced by the partial test (*t*-test) results, which show a *t*-value of 19.235 with a Sig. of 0.000 ($0.000 < 0.05$). The regression coefficient of 0.838 means that every one-unit increase in financial manager competence will increase expenditure management accountability by 0.838 units. The Standardized Beta value of 0.851 indicates that Financial Manager Competence is the most dominant variable influencing Expenditure Management Accountability. These findings illustrate that the quality of human resources managing finances plays a highly strategic role in creating accountable financial governance. Financial managers equipped with knowledge, skills, experience, technical abilities, and a solid understanding of financial regulations are capable of accurately executing all stages of expenditure management, from planning, execution, and administration, to reporting and financial accountability.

This finding is consistent with the Human Capital Theory proposed by Becker, which states that individual knowledge, skills, experience, and abilities are the primary capital in improving organizational performance. In public sector financial management, apparatus competence is a vital asset because it determines the quality of decision-making, the precision of budget execution, and the quality of financial accountability reports. These results are also corroborated by Saputra, Subroto, Rahman, and Saraswati (2021), who found that human resource competence has a positive and significant effect on government financial report accountability. Research by Rahman and Permatasari (2021) concluded that human resource competence positively impacts the quality of local government financial reports. A study by Yuliani, Karamoy, and Lambey (2022) demonstrated that government apparatus competence significantly influences regional financial management accountability. Lastly, Sari, Sam, and Olimsar (2025) found that human resource competence is one of the dominant factors affecting the financial performance of local government agencies.

CONCLUSION

Based on the research findings and discussion, the following conclusions are drawn: (1) Financial Planning and Financial Manager Competence simultaneously have a positive and significant effect on Expenditure Management Accountability at the Department of Education, Youth, and Sports (Disdikpora) of Baubau City. This indicates that the better the quality of the formulated financial planning and the higher the competence of the financial managers, the better the resulting expenditure management accountability. The synergy between high-quality financial planning and apparatus competence is a critical factor in realizing transparent, effective, efficient, and accountable expenditure management; (2) Financial Planning has a positive and significant effect on Expenditure Management Accountability at Disdikpora Baubau City. Financial planning that is structured systematically, directionally, realistically, and in accordance with applicable regulations serves as a fundamental guideline for budget execution and supports the creation of more orderly, effective, transparent, and accountable expenditure management; (3) Financial Manager Competence has a positive and significant effect on Expenditure Management Accountability at Disdikpora Baubau City. Competence, which encompasses knowledge, skills, experience, technical abilities, and a comprehensive understanding of financial management regulations, is proven to improve the quality of expenditure management execution and is the most dominant factor in enhancing expenditure management accountability.

Based on these findings, Disdikpora Baubau City needs to continuously improve the quality of its financial planning through the formulation of programs and budgets that are more targeted, based on concrete organizational needs, and aligned with regional development goals and priorities. Disdikpora Baubau City also needs to strengthen the competence of its financial managers through various capacity-building activities, such as education and training, technical guidance, workshops, and mentoring related to regional financial management. Furthermore, the local government must provide greater support for efforts to enhance the capacity of financial human resources through sustainable training programs, competency certification, and the provision of adequate financial information systems. Future researchers are advised to expand the research model by incorporating additional variables—such as internal control systems, information technology utilization, transparency, organizational commitment, supervision, and overall human resource quality—as well as broadening the scope of the research to include other local government agencies.

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