



## THE INFLUENCE OF BUDGET TARGET CLARITY AND ACCOUNTING CONTROL ON THE PERFORMANCE ACCOUNTABILITY OF GOVERNMENT AGENCIES WITH REPORTING SYSTEM AS A MEDIATING VARIABLE

Silvia Maharani<sup>1</sup>, Mohamad Husni<sup>2</sup>, Muhammad Angga Anggriawan<sup>3</sup>, Gema Ika Sari<sup>4</sup>

<sup>1</sup>Master of Accounting Student, Universitas Bina Bangsa

<sup>2,3,4</sup>Lecturer of Master of Accounting Students, Universitas Bina Bangsa

Email: [maharanisilvia5171@gmail.com](mailto:maharanisilvia5171@gmail.com)<sup>1</sup>, [Mohamadhusni06@gmail.com](mailto:Mohamadhusni06@gmail.com)<sup>2</sup>,

[muhammadanggaanggriawan@mail.com](mailto:muhammadanggaanggriawan@mail.com)<sup>3</sup>, [gemaikasari@gmail.com](mailto:gemaikasari@gmail.com)<sup>4</sup>

### Abstract

This study explores the influence of budget target clarity and accounting controls on government agency performance accountability, with the reporting system as a mediating variable, particularly in the Serang City Government. The purpose of this study is to identify the direct and indirect influences of these variables on government agency performance accountability, with the reporting system serving as a mediating variable. The method used is Structural Equation Modeling - Partial Least Squares (SEM-PLS) with a quantitative approach, involving 76 respondents from various OPDs in the Serang City Government. The results of the study indicate that budget target clarity has a positive and significant influence on the reporting system ( $\beta = 0.646$ ;  $t = 6.811$ ;  $p = 0.000$ ), and affects government agency performance accountability ( $\beta = 0.236$ ;  $t = 2.476$ ;  $p = 0.014$ ). Accounting control has a significant positive effect on the reporting system ( $\beta=0.323$ ;  $t=3.309$ ;  $p=0.001$ ), and affects the accountability of government agency performance ( $\beta=0.135$ ;  $t=2.189$ ;  $p=0.029$ ). The reporting system itself has a positive and significant effect on government agency performance accountability ( $\beta = 0.634$ ;  $t = 5.817$ ;  $p = 0.000$ ). In addition, clarity of budget targets and accounting controls has a significant effect on government agency performance accountability through the reporting system, with coefficient values  $\beta = 0.410$  ( $t = 4.042$ ;  $p = 0.008$ ) and  $\beta = 0.205$  ( $t = 3.340$ ;  $p = 0.001$ ). This study provides important insights for improving accountability for government agency performance in the Serang City Government by emphasizing the importance of clarity in budget targets and adequate accounting controls. Thus, efforts to improve these two aspects, supported by a reliable reporting system, can significantly improve the quality of accountability and transparency of government agency performance.

**Keywords:** Clarity of Budget Targets, Accounting Control, Reporting System, Accountability of Government Agency Performance

### PENDAHULUAN

Law Number 23 of 2014 concerning Regional Government and Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments. Based on these laws, regional governments are required to manage their finances clearly, effectively, efficiently, and accountably. In this regard, clarity is needed regarding budget targets, adequate accounting oversight, and reliable reporting as a form of government accountability to the public.

Good governance is a shared societal expectation that demands transparency and accountability in every administrative process. Accountability is key to transforming less effective governments prone to corruption into transparent, democratic, and responsible ones (Tanjung et al., 2020; Wanda Aprilla et al., 2024). Accountable governance will increase public trust in the programs and services provided, and strengthen the government's legitimacy in carrying out its duties (Pashya Niasty Putri Pasaribu et al., 2024; Zubaidah & Nugraeni, 2023). The government has an obligation to provide accountability and explain the performance of the organization or individuals to the relevant authorities who request or need the information. Both the central and regional governments intend this

right to ensure that financial governance is implemented clearly and accountably (Yurika Aulia et al., 2024).

A regional budget is an annual financial plan systematically prepared by the regional government in written form, intended to guide the implementation of programs and activities during the budget period (Burhanuddin et al., 2022). Clarity of budget targets is crucial, as this information helps us determine whether all planned programs and activities can be implemented in a focused and effective manner, thereby supporting the achievement of government agency performance (Harianto et al., 2021). Simultaneously, adequate accounting controls play a crucial role in ensuring the budget is executed in accordance with the established plan and preventing deviations in budget usage (Maharani Safitri et al., 2024). Furthermore, the financial and performance reporting system serves as a bridge connecting the planning, implementation, and evaluation processes of local government performance. When this reporting system is done in a timely, relevant, and reliable manner, the level of accountability for local government performance can be significantly increased (Mokoginta et al., 2017).

Accountable local government management is highly dependent on the clarity of budget target objectives, the effectiveness of accounting control, and the mechanisms for its implementation. Clearly, the target of the established budget is an important factor in ensuring that all funds used to finance activities or programs are accounted for transparently and in line with the initial plan (Harianto et al., 2021). Additionally, the level of accountability for consistent budget usage reporting indicates that government agencies must periodically account for their budget usage in accordance with applicable regulations. It is achieved by implementing periodic accountability mechanisms (Djabbari et al., 2024). In the context of local government, accountability is a fundamental element of effective and efficient government management, which can directly affect the quality of public services and, indirectly, increase public trust in government institutions (Pratama Septanoris et al., 2023). Similarly, as in the Serang City Government, an autonomous region and the capital of Banten Province, Serang City holds a strategic position that makes it a model for effective governance. In this regard, it is important to analyze the impact of clear budget targets and accounting controls in achieving performance accountability within the context of government governance (Zulfiandri, 2017).

The Government Agency Performance Accountability System (SAKIP) serves as a benchmark to assess government agencies' performance accountability, measuring the effectiveness and efficiency of governance across the financial and budgetary sectors, as well as public service sectors, against planned targets. The Ministry of PANRB conducts the evaluation of SAKIP implementation in accordance with Permenpan No. 12 of 2015. Based on available data, the value of the Serang City Government's SAKIP evaluation over the past six years indicates that performance accountability achievement has not been optimal. Here is a summary of the SAKIP achievement data for Serang City.

Table 1 SAKIP Achievement of Serang City

Year	Sakip's value	Category	Description
2018	52,31	CC	The use of the budget with performance achievement remains inadequate and does not meet expectations, indicating that the effectiveness and efficiency of budget utilization are relatively low.
2019	54,64	CC	The use of the budget in performance achievement remains inadequate and does not meet expectations, indicating that the effectiveness and efficiency of budget utilization are relatively low.
2020	55,33	CC	The use of the budget with performance achievement remains inadequate and does not meet expectations, indicating that the effectiveness and efficiency of budget utilization are relatively low.
2021	58,68	CC	The use of the budget in performance achievement remains inadequate and does not meet expectations, indicating that the effectiveness and efficiency of budget utilization are relatively low.
2022	59,64	CC	AKIP is already running well, but still needs significant improvement, especially in the work units.
2023	60,02	B	Local governments and several key work units have implemented AKIP well, but some improvements and commitment to performance management are still needed.
2024	62,57	B	Local governments and several key work units have implemented AKIP well, but some improvements and commitment to performance management are still needed.

Sumber: <https://serangkota.go.id>

Based on Table 1 above, it shows that despite significant improvements in the implementation of the reporting and budget management system, as well as the level of accountability for government agency performance in Serang City, the Serang City Government still faces various challenges, particularly in terms of strategic goals not being formulated and performance results not being aligned with their level. There is a performance ranking that is not appropriate for the regional apparatus's job functions. These constraints are also reflected in the technical evaluation of the SIPD implementation, including the need for the Serang City government to refine the formulation of strategic targets within regional agencies to ensure they are results-oriented and focused on the conditions to be achieved in line with their functions.

One important component of refining these strategic goals is clarity about budget targets. It includes how specific, measurable, and realistic the budget goals are, and whether they are well understood by all activity implementers (Harianto et al., 2021). Clarity in budget targets enables each work unit to allocate resources and efforts optimally in line with established priorities, ensuring that program implementation runs smoothly and efficiently (Theresia Uli Sianturi & Hwihanus Hwihanus, 2023). Conversely, a lack of clarity in budget targets can lead to unfocused program implementation, hinder objective monitoring and evaluation processes, and increase the risk of inefficiencies and budget deviations that are detrimental to the organization (Aldi Putra et al., 2024). Therefore, clarity in budget targets not only impacts the effectiveness of program implementation, thereby significantly

enhancing performance accountability, but also does so directly through clear target achievement and indirectly through improved reporting quality and public accountability.

In addition to budget clarity, management control systems also play an important role in supporting accountability for government agency performance. Among the factors of management control are accounting controls, which function to ensure that company resources are used economically, efficiently, and effectively to achieve established goals. In the public sector, particularly in local governments, accounting controls serve as mechanisms for monitoring and evaluating financial activities through data-driven procedures and accurate, reliable accounting information (Maharani Safitri et al., 2024). Implementing strong accounting controls enables local governments to identify budget deviations early, optimize budget allocation, and ensure compliance with applicable regulations (Dini Indriyani & Shulthoni, 2024). Thus, accounting control does not function as an administrative tool, but rather serves as the primary foundation for maintaining transparency, accountability, and integrity in public financial management, which ultimately supports the achievement of optimal and accountable government agency performance (Sekedang & Napitupulu, 2025).

Besides accounting controls, the reporting system is also a crucial component in supporting accountability for government agencies' performance. This system provides clear, accurate, and timely data on program implementation and the use of public resources (Sekedang & Napitupulu, 2025). Structured and systematic reporting is not only a means of internal communication but also a monitoring tool to ensure managerial performance stays on track (Mumtaz Muhammad Naufal & Laylan Syafina, 2024). Through the reporting system, agencies can identify discrepancies between activity implementation and the prepared budget, enabling objective performance evaluation (Saharani & Suharni, 2023). In this regard, the implementation of an effective reporting system serves as a benchmark for improving public transparency and accountability, particularly for local governments like the Serang City Government, in order to support the achievement of established performance targets.

Financial management in Serang City is focused on improving the professionalism and quality of the budgeting system and financial controls. An effective organization of the regional apparatus is expected to support transparency and oversight in budget management. Additionally, accurately prepared performance reports are an important part of achieving accountability for government agency performance, particularly in the City of Serang. Previous studies related to this research are those conducted by Maulidya & Azmi (2024), Tuati et al. (2025), Arini et al. (2024), and Kusumaningsari & Harimurti (2024), which found that budget goal clarity did not have a significant impact on the performance accountability of government agencies.

## METHOD

The scientific method is a systematic approach to obtaining data to understand, explain, and solve a problem objectively. The quantitative approach aligns with the objectives of this study, which are to objectively and quantitatively test the degree of correlation between variables through data analysis using the Structural Equation Modeling - Partial Least Squares (SEM-PLS) version 4.0 model.

Data collection was carried out using primary data collected through questionnaires, documentation, and interviews distributed to 19 Regional Government Organizations (SKPD) within the Serang City government. The distribution of these questionnaires included leadership elements in each SKPD within the Serang City government, such as Department Heads, Finance Sub-Division Heads, Planning Sub-Division Heads, and Department Treasurers. Thus, each SKPD in Serang City was represented by four respondents.

## RESULT AND DISCUSSION

### Result

#### Classification of Respondent Profiles

Department Head, Finance Sub-Division Head, Planning Sub-Division Head, and Department Treasurer, so that four respondents represent each Regional Government Agency in Serang City.

#### Seventy-six respondents

completed the questionnaire, of whom 57 (75%) were male, and 19 (25%) were female. It shows that the respondents in this study were male, with 10 (13.2%) aged 25-30 years and 25 (32.9%) aged 36-40 years. Meanwhile, among respondents aged 41-50 years, 28 (36.8%) were included, and among the last, 6 (13%) were aged over 50 years. For respondents with the criteria of length of service, for a work period of 0-5 years, there were 15 respondents (19.7%), for a work period of 6-10 years, there were 32 respondents (42.1%), and for a work period of 11-15 years, there were 16 respondents (21.1%) and the last respondents with a work period of over 11 years were 13 people (17.1%), then respondents based on education level, respondents with high school/equivalent education level were six people (7.9%), then respondents with diploma education level were 15 people (19.7%), followed by respondents with Bachelor-S1 education level were 36 people (47.4%) and finally respondents with Masters education were 13 people (25%), lastly respondents in terms of all respondents (Head of The Department, Secretary, Head of Division 1, Head of Division 2 are all the same, totaling 19 people.

Table 3 Distribution of Respondents

Description		Total	
		Amount	Percentage
Age	25 – 35 Tahun	10	13,2
	36 – 40 Tahun	25	32,9
	41 – 50 tahun	28	36,8
	Diatas 50 Tahun	13	17,1

Gender	Laki-laki	57	75
	Perempuan	19	25
<u>Work</u> Period	0 – 5 Tahun	15	19,7
	6 – 10 Tahun	32	42,1
	11 – 15 Tahun	16	21,1
	15 Tahun Keatas	13	17,1
<u>Highest</u> Education	SMU/Sederajat	6	7,9
	Diploma	15	19,7
	S1	36	47,4
	S2	19	25
Department	Kepala Dinas	19	25
	Sekretaris SKPD	19	25
	Kepala Bidang1	19	25
	Kepala Bidang 2	19	25

Source: Processed Data 2025

Evaluation Criteria for the Outer Model in Smart PLS: Convergent Validity, Discriminant Validity, and Reliability are the three main criteria for evaluating the outer model in this study.

### Convergent Validity Results

In convergent validity testing, it is expressed through the outer loading or loading factor value. Research indicators can be considered reasonable if they meet convergent validity and have an outer loading (LF) value  $\geq 0.7$ ; however, in the development of new models or indicators, an LF value between 0.5 and 0.6 is still acceptable. According to Hair et al. (2022), the critical values of LF differ from one another. Some experts' views suggest the lower limit is 0.4 (Siswoyo, 2013). The results of the outer loading model evaluation measurement for each variable indicator in this study are as follows:

Table 4 Table *Outer Loading*

Item Code Statement	KSA	PA	SP	AKIP
KSA1	0.936			
KSA2	0.928			
KSA3	0.945			
KSA4	0.944			
KSA5	0.934			
PA1		0.901		
PA2		0.890		
PA3		0.912		
PA4		0.919		
SP1			0.928	
SP2			0.948	
SP3			0.957	

Item Code Statement	KSA	PA	SP	AKIP
AKIP1				0.960
AKIP2				0.966
AKIP3				0.955

Based on Table 4 above, the test results meet the criteria for convergent validity when expressed as correlations between constructs/outer loadings, with loadings > 0.50, indicating that all constructs in this study can be used for hypothesis testing.

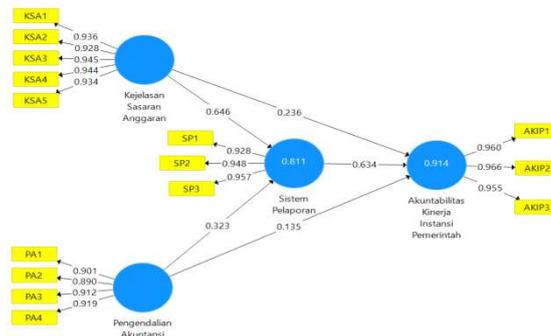


Figure 1 SEM – PLS Outer Loading

### Discriminant Validity Results

Cross-loadings can explain the results of the discriminant validity test. Indicators that can be considered to meet the requirements of discriminant validity are those whose cross-loading values for the variable indicator are large compared to other variables. The explanation below is for each indicator's cross-loading value.

Table 5 Cross-Loading Results

Indikator	KSA	PA	SP	AKIP
KSA1	0.936	0.580	0.798	0.782
KSA2	0.928	0.719	0.808	0.863
KSA3	0.945	0.611	0.808	0.818
KSA4	0.944	0.636	0.820	0.813
KSA5	0.934	0.697	0.842	0.853
PA1	0.709	0.901	0.758	0.773
PA2	0.629	0.890	0.662	0.700
PA3	0.510	0.912	0.643	0.663
PA4	0.646	0.919	0.719	0.709
SP1	0.790	0.679	0.928	0.843
SP2	0.827	0.756	0.948	0.926
SP3	0.848	0.748	0.957	0.904
AKIP1	0.841	0.747	0.914	0.960
AKIP2	0.843	0.788	0.920	0.966
AKIP3	0.857	0.735	0.886	0.955

Source: Processed Data 2025

The cross-loadings above show that each variable indicator in this study has a high cross-loading relative to other variables. Therefore, the indicators used in this study exhibit good discriminant validity for each variable.

### Construct Reliability Test Results

The Composit Reliability conceptual framework aims to test the reliability value of each indicator used in the variables. Variables that can be considered to meet the composite reliability value if the variable has a composite reliability value  $> 0.6$ . The variables used in this study have met the composite reliability values, which will be explained below:

Table 6: Results of Composite Reliability and Cronbach's Alpha Test

Variable	Composite Reliability
Clarity of Budgetary Objectives	0.973
Accounting Control	0.948
Reporting System	0.961
Accountability of Government Agency Performance	0.973

Source: Processed Data 2025

The values for each variable in this study, as shown in the table above, indicate that all research variables have values  $> 0.6$ . Therefore, it can be concluded that each variable used in this study meets the composite reliability criterion, as all have reliability values  $> 0.6$ .

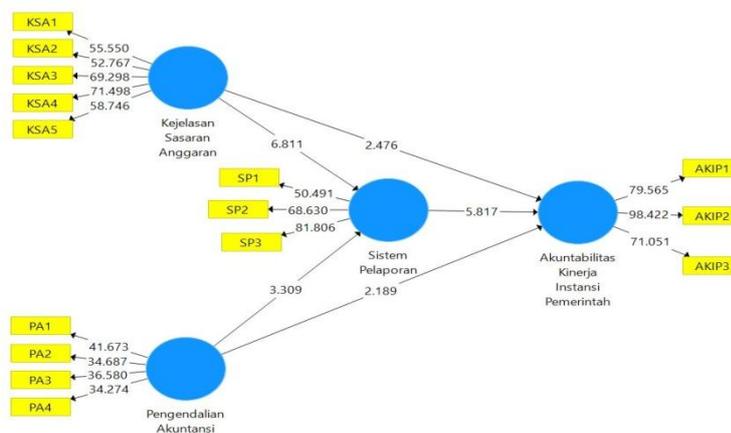


Figure 2 Model Test Results

### Uji Kebaikan ( Goodness of Fit)

Based on the data processing that has been carried out using the Smart PLS 4.0 program, the R-Square value obtained from the structural model results is as follows:

Table 7 Structural Model Results

Relationships Between Variables	Path Coefficient	R Square
Variable of Budget Target Clarity → Variables of Government Agency Performance Accountability	0,236	0,914

Relationships Between Variables	Path Coefficient	R Square
Accounting Control Variables → Variables of Government Agency Performance Accountability	0,135	
Reporting System Variables → Variables of Government Agency Performance Accountability	0,634	
Variable: Clarity of Budget Objectives → Reporting System Variables	0,646	0,811
Accounting Control Variables → Reporting System Variables	0,323	

Based on the test results above, the R-Square value for the Government Agency Performance Accountability variable is 0.914. Based on these results, the Government Agency Performance Accountability variable can be explained by the Budget Target Clarity variable (23.6%), the Accounting Control variable (13.5%), and the Reporting System variable (63.4%). These values indicate that Government Agency Performance Accountability can be explained by Budget Target Clarity, Accounting Control, and the Reporting System, accounting for 91.4%.

### Q Square Results

A higher Q-Square value indicates a better fit to the data. The calculation results for the Q-Square value are as follows:

$$\begin{aligned}
 Q\text{-Square} &= 1 - [(1 - R^2_1) \times (1 - R^2_2)] \\
 &= 1 - [(1 - 0,914) \times (1 - 0,811)] \\
 &= 1 - (0,086 \times 0,189) \\
 &= 1 - 0,016 \\
 &= 0,984
 \end{aligned}$$

The Q-Square value obtained in this study is 0.984. To describe the diversity of this research data, 98.4% can be accounted for by factors not included in the model in this study, with the remaining 1.6% unaccounted for.

### Hypothesis Testing

Statistical methods for hypothesis testing are used to evaluate the truth of assumptions about the relationship between variables in a research model. Hypothesis testing is used in Partial Least Squares-based Structural Equation Modeling (SEM-PLS) to evaluate the significance of relationships between latent constructs. It is done using the t-statistic and p-value obtained through bootstrapping. SEM-PLS is suitable for data with non-normal distributions, small to medium sample sizes, and exploratory or predictive research objectives (Hair et al., 2019). The p-value must be smaller than the established significance level, for example, 0.05, to accept the hypothesis.

### Test of Direct Effect

Direct effect testing is a statistical analysis used to determine the magnitude of the independent variable's influence on the dependent variable without an intervening variable (Ghozali, 2018). This testing is typically done using linear regression or path analysis. The direct effect is considered significant if the p-value is less than 0.05 and the regression coefficient indicates the appropriate direction of the relationship (Ghozali, 2018; Hair et al., 2022). The t-statistic can also be used as a reference; it is significant if it exceeds the t-value in the t-table.

Table 8 Results of t-Statistic Measurement of Inter-Variable Relationships in the Structural Model

Relationship Between Variables	Calculated t-value	H <sub>0</sub>	Conclusion
Variable of Budget Target Clarity → Reporting System Variables	6,811	Rejected	There is a positive influence.
Accounting Control Variables → Reporting System Variables	3,309	Rejected	There is a positive influence.
Reporting System Variables → Variables of Government Agency Performance Accountability	5,817	Rejected	There is a positive influence.
Variable of Budget Target Clarity → Variables of Government Agency Performance Accountability	2,476	Rejected	There is a positive influence.
Accounting Control Variables → Variables of Government Agency Performance Accountability	2,189	Rejected	There is a positive influence.

Source: Processed Data 2025

Based on Table 8, the results of the hypothesis testing can be described as follows:

1. The first hypothesis tests whether Budgetary Goal Clarity affects the Reporting System. The test results show that the beta coefficient for Budgetary Goal Clarity toward the Reporting System is 0.646, with a t-statistic of 6.811. From these results, the t-statistic is significant because  $6.811 > 1.96$ , with a p-value of  $0.000 < 0.05$ , indicating that Budgetary Goal Clarity has a positive and significant influence on the Reporting System.
2. The second hypothesis tests whether Accounting Control influences the Reporting System. The test results show that the beta coefficient for Accounting Control on the Reporting System is 0.323, and the t-statistic is 3.309. From these results, a significant t-statistic is obtained because  $3.309 > 1.96$  and the p-value of  $0.001 < 0.05$ , thus proving that Accounting Control has a significant positive influence on the Reporting System.
3. The third hypothesis tests whether the Reporting System influences the Performance Accountability of Government Agencies. The test results show that the beta coefficient for the Reporting System toward Accountability of Government Agency Performance is 0.634, and the t-statistic is 5.817. From these results, a significant t-statistic was obtained because  $5.817 > 1.96$  and

p-value = 0.000 < 0.05, indicating that the Reporting System has a positive and significant influence on the Accountability of Government Agency Performance.

4. The fourth hypothesis tests whether Budgetary Goal Clarity affects the Accountability of Government Agencies' Performance. The test results show that the beta coefficient for Budgetary Goal Clarity on Government Agencies' Performance Accountability is 0.236, and the t-statistic is 2.476. From these results, a significant t-statistic is obtained. The Chi-square value is 2,476 > 1,96, and the p-value is 0.005 < 0.05, which proves that the Clarity of Work Budget Objectives has a positive and significant effect on the Accountability of Government Agency Performance.
5. The fifth hypothesis tests whether Accounting Control affects the Accountability of Government Agencies' Performance. The test results show that the beta coefficient for Accounting Control on Government Agency Performance Accountability is 0.135, and the t-statistic is 2.189. From these results, the t-statistic is significant because 2.189 > 1.96, and the p-value is 0.029 < 0.05, thus proving that Accounting Control has a significant effect on Government Agency Performance Accountability.

### Test for Indirect Effects

Testing for indirect effects is an analysis used to determine whether an independent variable influences a dependent variable through a mediating variable (Baron & Kenny, n.d.; Ghazali, 2018; Hayes, 2013). In this analysis, the influence of the independent variables does not occur directly, but rather through an intermediary. Indirect effect testing is usually done using path analysis or Structural Equation Modeling (SEM). One commonly used approach is bootstrapping, which tests the significance of the indirect path using estimated values and confidence intervals. The indirect effect is considered significant if the p-value is less than 0.05 or if the confidence interval does not include zero (Baron & Kenny, n.d.; Hayes, 2013). If the direct effect is not significant but the indirect effect is significant, then the mediation is said to be full. Conversely, if both are significant, then the mediation is partial. This test is important for understanding the complex causal relationships between variables in a research model.

Table 9 Results of t-Statistic Measurement for Indirect Relationships in the Structural Model

Description	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
Variable Clarity of Budgetary Objectives → Variable Reporting System → Variable: Accountability of Government Agency Performance	0.195	0.188	0.073	2.672	0.008
Accounting Control Variables → Variable Reporting System → Variable: Accountability of	0.409	0.403	0.076	5.355	0.000

Description	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
Government Agency Performance					

Source: Processed Data 2025

6. The sixth hypothesis tests whether Budgetary Goal Clarity influences the Accountability of Government Agencies through the Reporting System. The test results show that the beta coefficient value is 0.410 and the t-statistic is 4.042. From these results, a significant t-statistic was obtained. Since  $4,042 > 1.96$  and the p-value is  $0.000 < 0.05$ , this shows that the Reporting System mediates the influence of Budgetary Goal Clarity on Government Agency Performance Accountability.
7. The seventh hypothesis tests whether Accounting Control influences the Accountability of Government Agencies' Performance through the Reporting System. The test results show that the beta coefficient value is 0.205 and the t-statistic is 3.340. From these results, the t-statistic is significant because  $3.340 > 1.96$ , with a p-value of  $0.001 < 0.05$ , thus proving that the Reporting System can mediate the influence of Accounting Control on the Accountability of Government Agency Performance.

## CONCLUSION

### 1. The Influence of Budgetary Goal Clarity on Job Satisfaction

The test results show that the beta coefficient for Budgetary Goal Clarity toward the Reporting System is 0.646, with a t-statistic of 6.811. From these results, a significant t-statistic is obtained because  $6.811 > 1.96$  and  $p\text{-value} = 0.000 < 0.05$ , thus indicating that Budgetary Goal Clarity has a positive and significant influence on the Reporting System. This research finding aligns with those of Ronal (2024), Handayani & Ridwan (2024), and Zaidan (2024), which indicate that Budgetary Goal Clarity affects the Reporting System.

The clarity of budget targets was identified as a crucial factor affecting the reporting system. When budget goals are clearly, specifically, and measurably set, this provides a strong foundation for accurate and transparent reporting processes. Clear objectives make it easier to prepare reports because each activity and budget expenditure can be evaluated against previously set targets. Additionally, this clarity minimizes ambiguity in program implementation, making the reported data more accountable. Thus, clarity in budget targets not only supports timely and relevant reporting but also enhances accountability and trust in the institution's performance.

### 2. The Influence of Accounting Control on the Reporting System

The test results show that the beta coefficient for Accounting Control on the Reporting System is 0.323, and the t-statistic is 3.309. From these results, the t-statistic is significant because  $3.309 > 1.96$  and the p-value of  $0.001 < 0.05$ , thus indicating that Accounting Control has a

significant positive influence on the Reporting System. These research findings align with those of Maulidya & Azmi (2024); Indriyani & Shulthoni (2024); Fitri et al. (2024); and Gudipung et al. (2024), who found that Accounting Control influences the Reporting System.

Accounting controls are identified as a key factor in improving reporting systems because they help ensure the reliability, consistency, and accuracy of the recording and presentation of financial information. With adequate control mechanisms in place, every transaction can be recorded in accordance with applicable accounting principles and standards, and reported accurately and responsibly. This control also helps prevent and detect errors and fraud that could compromise the integrity of reporting data. Therefore, institutions that implement good accounting controls tend to have more transparent, accountable reporting systems that support sound decision-making.

### 3. The Influence of the Reporting System on the Performance Accountability of Government Agencies

The test results show that the beta coefficient for the Reporting System on Government Agency Performance Accountability is 0.634, and the t-statistic is 5.817. From these results, a significant t-statistic was obtained. The Chi-square value is 5,817 ( $> 1,96$ ), and the p-value is 0.000 ( $< 0.05$ ), indicating that the Reporting System has a positive and significant influence on the Accountability of Government Agency Performance. This research finding aligns with the findings of Gustiardi & Hamdi (2024), Saputri et al. (2024), and Mardianto & Halim (2024), which found that the Reporting System influences the Accountability of Government Agency Performance.

The reporting system is a key factor in improving government agencies' accountability, as structured, transparent reporting enables agencies to present accurate, complete, and timely performance information to stakeholders. With an effective reporting system in place, every activity and resource utilization can be objectively monitored and evaluated, making it easier to identify achievements and challenges in program implementation. Furthermore, a robust reporting system strengthens internal and external oversight mechanisms, thereby increasing public trust and supporting more accurate, responsible decision-making. Thus, the reporting system not only serves as a documentation tool but also as a key foundation in achieving transparency and accountability in government performance.

### 4. The Influence of Budgetary Goal Clarity on the Performance Accountability of Government Agencies

The fourth hypothesis tests whether Budget Target Clarity on Government Agency Performance Accountability is 0.236 with a t-statistic of 2.476. From these results, a significant t-statistic is obtained because  $2.476 > 1.96$  and  $p\text{-value} = 0.005 < 0.05$ , thus indicating that Budget Target Clarity has a positive and significant influence on Government Agency Performance Accountability. These research findings align with studies by Kusumaningsari & Harimurti (2024),

Karyadi (2023), and Saharani & Suharni (2023), which show that Budget Target Clarity influences Government Agency Performance Accountability.

Clarity in budget objectives plays a significant role in enhancing the performance accountability of government agencies. With clear budget objectives, agencies can set specific, measurable, and realistic targets, facilitating performance monitoring and evaluation. It enables the preparation of accurate, transparent performance reports, making it more effective to account for fund use. Furthermore, clear budget objectives help reduce the risk of deviations and inefficient resource utilization, leading to more optimal and accountable agency performance to the public and stakeholders.

#### 5. The Influence of Accounting Control on the Performance Accountability of Government Agencies

Accountability control over government agencies' performance is 0.135, with a t-statistic of 2.189. From these results, the t-statistic value is significant because  $2.189 > 1.96$  with a p-value of  $0.029 < 0.05$ . It shows that accounting controls have a significant effect on government agencies' accountability for performance. This research finding is consistent with studies by Purba & Kusmilawaty (2024) and Pratama et al. (2023), which show that accounting controls affect government agencies' accountability for performance.

Positive accounting control will impact the accountability of government agencies' performance. An effective control system ensures that all financial recording, management, and reporting processes are carried out in accordance with applicable standards and regulations. With reasonable control, the potential for errors, deviations, and fraud can be minimized, making the information presented in performance reports more accurate, transparent, and accountable. This condition increases stakeholder confidence in the agency's performance and supports appropriate and sustainable decision-making, ultimately strengthening overall organizational accountability and performance.

#### 6. The Influence of Budgetary Target Clarity on the Performance Accountability of Government Agencies Through the Reporting System

The test results show that the beta coefficient is 0.195, the t-statistic is 0.410, and the p-value is 0.042. From these results, the t-statistic is significant because  $4.042 > 1.96$ , with a p-value of  $0.000 < 0.05$ , indicating that the Reporting System mediates the influence of Budgetary Goal Clarity on the Performance Accountability of Government Agencies.

The results of this study are consistent with those of Maulidya & Azmi (2024) and Handayani & Ridwan (2024), who found that the Clarity of Budgetary Objectives influences the Accountability of Government Agency Performance through the Reporting System. Referring to the direct influence of the Clarity of Budgetary Objectives on the Accountability of Government Agency Performance, which is significant, and the Reporting System also having a significant

influence on the Accountability of Government Agency Performance, it can be said that the Reporting System is a Part Mediation, meaning that the independent variable can directly influence the dependent variable without going thru or involving the mediator variable..

#### 7. The Influence of Budgetary Target Clarity on the Performance Accountability of Government Agencies Through the Reporting System

The test results show that the beta coefficient value is 0.205 and the t-statistic is 3.340. From these results, the t-statistic is significant. The chi-square value is 3,340 ( $> 1,96$ ), and the p-value is 0.001 ( $< 0.05$ ), indicating that the Reporting System mediates the influence of Accounting Control on Government Agency Performance Accountability.

The results of this study align with research by Indriyani & Shulthoni (2024) and Karyadi (2023), which found that accounting controls influence government agencies' accountability for performance through the reporting system. If we refer to the results of the direct influence of accounting control on the accountability of government agencies' performance being significant, and the reporting system having a significant influence on the accountability of government agencies' performance, it can be said that the reporting system acts as a partial mediator, meaning that the independent variable can directly influence the dependent variable without going thru or involving the mediator variable.

## CONCLUSION

Clarity of budget targets and accounting controls plays an important role in improving the performance accountability of government agencies, both directly and through reporting systems as a mediating variable. Empirical results show that the relationship between budget goal clarity and reporting systems, as well as between accounting control and reporting systems, is positive and significant. Furthermore, the reporting system proved to be a mechanism that strengthened the influence of both variables on performance accountability. In other words, the clearer the budget targets and the more effective the accounting controls implemented, the better the reporting system will be, ultimately increasing the performance accountability of government agencies. This finding is relevant to bureaucratic reform efforts, particularly in strengthening public accountability mechanisms within the Serang City Government. Therefore, improving the quality of budget planning, accounting control, and reporting systems is a strategic key to promoting more transparent and accountable government governance.

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