



The Influence of Budget Target Clarity and Accounting Control on the Performance Accountability of Government Agencies with Reporting System as a Mediating Variable

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Abstract – This study explores the influence of budget target clarity and accounting control on government agency performance accountability, with the mediating role of the reporting system, especially in the Serang City Government. The purpose of this study is to identify the direct and indirect influence of these variables on government agency performance accountability through the reporting system 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 the accountability of government agency performance ($\beta = 0.634$; $t = 5.817$; $p = 0.000$). In addition, clarity of budget targets and accounting control have a significant effect on the accountability of government agency performance 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 the accountability of government agency performance in the Serang City Government by emphasizing the importance of clarity of budget targets and effective accounting control. 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

INTRODUCTION

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 expectation of society, which demands transparency and accountability in every administrative process. Accountability serves as the 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, this right is intended 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 the form of a written document, aimed at guiding the implementation of programs and activities during the budget period (Burhanuddin et al., 2022). Clarity of budget targets is a crucial and important aspect, as this information allows us to know whether all planned programs and activities can be implemented in a focused and effective manner, thus supporting the achievement of government agency performance (Harianto et al., 2021). Simultaneously, effective accounting control plays a crucial role in ensuring that the budget is realized according to the established plan and in 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 all activities or programs can be accounted for transparently and in line with the initial plan (Harianto et al., 2021). Additionally, the level of accountability in terms of consistent budget usage reporting indicates that government agencies must be able to account for their budget usage periodically based on applicable regulations. This is done by implementing a system of periodic accountability

mechanisms (Djabbari et al., 2024). In the context of local government, accountability is a fundamental element as a manifestation of effective and efficient government management, which can directly impact the level of public service and indirectly increase public trust in government institutions (Pratama Septanoris et al., 2023). Similarly, just as in the Serang City Government, which is an autonomous region and the capital of Banten Province, Serang City holds a strategic position that makes it a model for implementing good and proper governance systems. 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) is used as a benchmark to assess the performance accountability of government agencies, measuring the effectiveness and efficiency of governance in both the financial and budgetary sectors, as well as public service sectors, in accordance with what was planned. The evaluation of SAKIP implementation is conducted by the Ministry of PANRB based on 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 is still lacking and does not meet expectations, which proves that the effectiveness and efficiency of budget utilization are relatively low.



2019	54,64	CC	The use of the budget with performance achievement is still lacking and does not meet expectations, which proves that the effectiveness and efficiency of budget utilization are relatively low.	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.
2020	55,33	CC	The use of the budget with performance achievement is still lacking and does not meet expectations, which proves that the effectiveness and efficiency of budget utilization are relatively low.	<p><i>Sumber; https://serangkota.go.id</i></p> <p>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 job functions of the regional apparatus. These constraints are also reflected in the technical evaluation of the SIPD implementation, where some of the constraints include the Serang City government needing to refine the formulation of strategic targets within regional agencies to ensure they are results-oriented or focused on the conditions that need to be achieved according to their functions.</p> <p>One important component of refining these strategic goals is budget target clarity. This 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 allows each work unit to direct resources and efforts optimally according to 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</p>			
2021	58,68	CC	The use of the budget with performance achievement is still lacking and does not meet expectations, which proves that the effectiveness and efficiency of budget utilization are relatively low.				
2022	59,64	CC	AKIP is already running well, but still needs a lot of 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				



Putra et al., 2024). Therefore, clarity in budget targets not only impacts the effectiveness of program implementation, which significantly enhances performance accountability, both directly thru clear target achievement and indirectly thru improved reporting quality and public accountability.

Beside budget clarity, management control systems also play an important role in supporting the creation of 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 a mechanism for monitoring and evaluating financial activities thru data-driven procedures and accurate and reliable accounting information (Maharani Safitri et al., 2024). The implementation of good accounting controls allows 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 main 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).

Beside accounting control, the reporting system is also a crucial component in supporting the accountability of government agencies' performance. This system serves to provide 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). Thru the reporting system, agencies can identify discrepancies between activity implementation and the budget that has been prepared, allowing for 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 directed toward improving the professionalism and quality of the budgeting system and financial control. Effective organization of 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), and 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.

MATERIALS AND METHODS

The scientific method is essentially a systematic approach to obtaining data that can be used to objectively understand, explain, and solve a problem. The quantitative approach aligns with what is desired in this study, which is to objectively and measurably test the degree of correlation between variables thru data analysis using the Structural Equation Modeling - Partial Least Squares (SEM - PLS) version 4.0 model..

Data collection was carried out using primary data in the form of questionnaires, documentation, and interviews distributed to 19 Regional Government Organizations (SKPD) in 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 4 respondents.



RESULTS AND DISCUSSION

Classification of Respondent Profiles

Department Head, Finance Sub-Division Head, Planning Sub-Division Head, and Department Treasurer, so that each Regional Government Agency in Serang City is represented by 4 respondents.

The number of respondents who filled out the questionnaire was 76 respondents with the classification of male respondents as many as 57 respondents (75%) while the remaining 19 respondents (25%) were female. This illustrates that the participation of respondents in this study was male, while for respondents with the following age classification for ages 25-30 years, namely 10 respondents (13.2%), and for respondents aged 36 to 40 years as many as 25 respondents (32.9%). Meanwhile, for respondents aged 41-50 years, there were 28 respondents (36.8%), and for the last, there were 6 respondents (13%) 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 6 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 Years	10 13,2
	36–40 Years	25 32,9
	41–50 Years	28 36,8
	Above 50 Years	13 17,1

Gender	Male	57	75	
	Female	19	25	
<u>Work</u> Period	0–5 Years	15	19,7	
	6–10 Years	32	42,1	
	11–15 Years	16	21,1	
	More than 15 Years		13	17,1
<u>Highest</u> Education	Senior High School	6	7,9	
	Equivalent Diploma	15	19,7	
	Bachelor’s Degree (S1)	36	47,4	
	Master’s Degree (S2)	19	25	
	Department	Head of Department	19	25
		Regional Agency Secretary (SKPD Secretary)	19	25
		Head of Division 1	19	25
	Head of Division 2			

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 when using SmartPLS for data analysis in this study.

Convergent Validity Results

In convergent validity testing, it is expressed thru the outer loading or loading factor value. Research indicators can be categorized as good if they meet convergent validity and have an outer loading value ≥ 0.7 , but 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 value of LF differs from one another. The views of some experts suggest the lowest 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:

Tabel 4. Tabel *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	
AKIP1				0.960
AKIP2				0.966
AKIP3				0.955

Based on Table 4 above, the test results are declared to meet the criteria for convergent validity if expressed as the correlation value between constructs/outer loading, with a loading factor value > 0.50, which means all variable constructs in this study can be used for hypothesis testing.

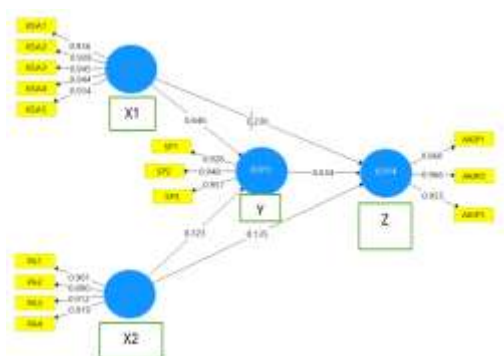


Figure 1. SEM – PLS *Outer Loading*

Discriminant Validity Results

The results of the discriminant validity test can be explained by the cross-loading values. 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 the explanation for each of the cross-loading values of each indicator.

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

Sumber : Data Diolah 2025

The data results from the cross-loadings above show that each variable indicator in this study has a high cross-loading value compared to other variables. Therefore, it can be said that the indicators used in this study have good discriminant validity in constructing each variable.

Construct Reliability Test Results

The Composite 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 Reporting System	0.948
Accountability of Government Agency Performance	0.961
Accountability of Government Agency Performance	0.973

Sumber : Data diolah 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 has met composite reliability, so each variable used in this study has a reliability value > 0.6.

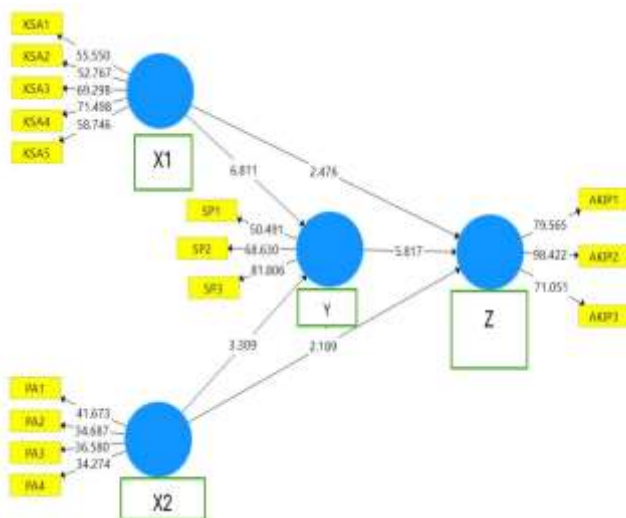


Figure 2: Model Test Results

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 Accounting Control Variables	0,236	
Variables of Government Agency Performance Accountability Reporting System Variables	0,135	0,914
Variables of Government Agency Performance Accountability Variable: Clarity of Budget Objectives	0,634	
Reporting System Variables	0,646	
Accounting Control Variables	0,323	0,811
Reporting System Variables		

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



Target Clarity, Accounting Control, and Reporting System at 91.4%.

Q Square Results

If the Q-Square value is higher, it can be said that it is better or more fit with the data. The calculation results for the Q-Square value are as follows:

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

The Q-Square value obtained in this study is 0.984. It can be said that to describe the diversity of this research data, 98.4% and the remaining 1.6% can be described by factors different from the model in this study.

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. This is done using the t-statistic and p-value obtained thru 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 make a decision on whether the hypothesis is accepted or not.

Test of Direct Effect

Direct effect testing is a statistical analysis to determine the magnitude of the independent variable's influence on the dependent variable without going thru 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 value can also be used as a reference, meaning it is significant if it is greater than the t-table value.

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

Relationship Between Variables	Calculated t-value	H₀	Conclusion
Variable of Budget Target Clarity	6,811	Rejected	There is a positive influence.
Reporting System Variables			
Accounting Control Variables	3,309	Rejected	There is a positive influence.
Reporting System Variables			
Reporting System Variables	5,817	Rejected	There is a positive influence.
Variables of Government Agency Performance			
Accountability Variable of Budget Target Clarity	2,476	Rejected	There is a positive influence
Variables of Government Agency Performance			
Accountability Accounting Control Variables	2,189	Rejected	There is a positive influence



Variables of
Government
Agency
Performance
Accountability

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 value of Budgetary Goal Clarity toward the Reporting System is 0.646 and the t-statistic is 6.811. From these results, the t-statistic is significant because $6.811 > 1.96$ with a p-value of $0.000 < 0.05$, which proves that Budgetary Goal Clarity is proven to have 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 value of 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 $3.309 > 1.96$ with a p-value of $0.001 < 0.05$, thus proving that Accounting Control is proven to have 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 value of the Reporting System toward the 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 $5.817 > 1.96$ with a p-value of $0.000 < 0.05$, which proves that the Reporting System is proven to have 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 value of 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 value of Accounting Control on Government Agency Performance Accountability is 0.135 and the t-statistic is 2.189. From these results, the t-statistic value is significant because $2.189 > 1.96$ with a p-value of $0.029 < 0.05$, thus proving that Accounting Control has a proven 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 thru a mediating variable (Baron & Kenny, n.d.; Ghozali, 2018; Hayes, 2013). In this analysis, the influence of the independent variables does not occur directly, but rather thru an intermediary. Indirect effect testing is usually done using path analysis or Structural Equation Modeling (SEM). One commonly used approach is the bootstrapping method, which tests the significance of the indirect path based on the 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	P Values
Variable Clarity of Budgetary Objectives					
Variable Reporting System	0.195	0.188	0.073	2.672	0.008
Variable: Accountability of Government Agency Performance Accounting Control Variables					
Variable Reporting System	0.409	0.403	0.076	5.355	0.000
Variable: Accountability of Government Agency Performance					

Source: Processed Data (2025)

6. The sixth hypothesis tests whether Budgetary Goal Clarity influences the Accountability of Government Agencies thru 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 proves that the Reporting System is able to mediate the influence of Budgetary Goal Clarity on the Accountability of Government Agency Performance.
7. The seventh hypothesis tests whether Accounting Control influences the Accountability of Government Agencies' Performance thru 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 is able to mediate the influence of Accounting Control on the Accountability of Government Agency Performance.

Discussion

1. The Influence of Budgetary Goal Clarity on Job Satisfaction

The test results show that the beta coefficient value of Budgetary Goal Clarity toward the Reporting System is 0.646 and the t-statistic is 6.811. From these results, a significant t-statistic is obtained because $6.811 > 1.96$ with a p-value of $0.000 < 0.05$, thus proving that Budgetary Goal Clarity is proven to have a positive and significant influence on the Reporting System. This research finding is in line with the research conducted by Ronal (2024); Handayani & Ridwan (2024); Zaidan (2024) that Budgetary Goal Clarity has an impact on the Reporting System.

Clarity of budget targets was identified as a crucial factor impacting 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.

Furthermore, the findings of this study strengthen the perspective that clarity in budgetary goals contributes significantly to the effectiveness of organizational governance and reporting transparency. Clearly formulated budget targets enable institutions to establish measurable performance indicators, thereby improving monitoring, evaluation, and accountability mechanisms within organizational systems. In the context of modern organizational management, transparent reporting systems are closely associated with adaptive governance and digital transformation practices that encourage efficiency and sustainability (Suseno, 2022, 2023; Suseno & Yusuf, 2024). Previous studies also emphasized that organizational sustainability can be achieved through collaborative governance, innovation strategies, and adaptive management systems that are supported by transparent budgeting and reporting mechanisms (Suseno et al., 2021; Nuryanto & Basrowi, 2024). Therefore, the clarity of budgetary goals serves not only as a managerial control instrument but also as a strategic tool in strengthening institutional governance quality and organizational sustainability.

In addition, the reporting system supported by clear budget targets may improve employee confidence, organizational commitment, and decision-making quality in both public and private institutions. Recent studies indicate that effective reporting practices are increasingly integrated with digital transformation, artificial intelligence, and sustainable organizational strategies to enhance institutional performance and accountability (Putri et al., 2025; Dahlana et al., 2025; Nuryanto et al., 2025). Transparent reporting systems also contribute to improving organizational sustainability, green innovation, and employee awareness toward institutional goals (Pratiwi et al., 2025a, 2025b). In broader governance practices, accountability through effective reporting has been

associated with sustainable human resource management, organizational adaptability, and public trust enhancement (Faeni et al., 2025a, 2026; Widana et al., 2025). Moreover, accountability and transparent governance systems are important in strengthening legal protection, democratic participation, social inclusion, and regional development performance (Anisariza et al., 2025; Liany et al., 2025; Sukidin et al., 2025; Basrowi et al., 2025). Consequently, institutions with clear budgetary goals tend to develop more effective reporting systems capable of supporting strategic decision-making and sustainable organizational performance.

2. The Influence of Accounting Control on the Reporting System

The test results show that the beta coefficient value of 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 $3.309 > 1.96$ with a p-value of $0.001 < 0.05$, thus proving that Accounting Control is proven to have a significant positive influence on the Reporting System. These research findings are in line with the research conducted by Maulidya & Azmi (2024); Indriyani & Shulthoni (2024); Fitri et al., (2024); Gudipung et.al., (2024) that Accounting Control has an influence on the Reporting System..

Accounting controls are identified as a key factor in improving reporting systems because they are capable of creating reliability, consistency, and accuracy in the recording and presentation of financial information. With effective 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 serves to prevent and detect errors and fraud that could potentially damage 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 value of 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 $0.000 < 0.05$, which proves that the Reporting System is proven to have a positive and significant influence on the Accountability of Government Agency Performance. This research finding is in line with the research conducted by Gustiardi & Hamdi (2024); Saputri et al. (2024); Mardiarto & Halim (2024), which states that the Reporting System has an influence on the Accountability of Government Agency Performance.

The reporting system is one of the key factors in improving the accountability of government agencies' performance, because thru structured and transparent reporting, agencies can 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 good reporting system also strengthens internal and external oversight mechanisms, thereby increasing public trust and supporting more accurate and 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 $2.476 > 1.96$ with a p-value of $0.005 < 0.05$, thus proving that Budget Target Clarity is proven to have a positive and significant influence on Government Agency Performance Accountability. These research findings are in line with studies conducted by Kusumaningsari & Harimurti (2024); Karyadi (2023); Saharani & Suhani (2023), which show that Budget Target Clarity has an influence on 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. This enables the preparation of accurate and transparent performance reports, making it more effective to account for the use of funds. 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

Accounting control over the accountability of 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 $0.029 < 0.05$. This proves that accounting control has a significant effect on the accountability of government agencies' performance. This research finding is consistent with studies conducted by Purba & Kusmilawaty (2024) and Pratama et al. (2023), which show that accounting control has an impact on the accountability of government agencies' performance.

Positive accounting control will impact the accountability of government agencies' performance. This is because an effective control system can ensure that all financial recording, management, and reporting processes are carried out in accordance with applicable standards and regulations. With good 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 Thru the Reporting System

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

The results of this study are consistent with research conducted by Maulidya & Azmi (2024) and Handayani & Ridwan (2024), which found that the Clarity of Budgetary Objectives influences the Accountability of Government Agency Performance thru 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 is able to 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 Thru 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 found to be significant. The chi-square value is $3,340 > 1,96$, and the p-value is $0.001 < 0.05$, which proves that the Reporting System is able to mediate the influence of Accounting Control on the Accountability of Government Agency Performance.

The results of this study are in line with research conducted by Indriyani & Shulthoni (2024) and Karyadi (2023), which found that accounting control influences the accountability of government agencies' performance thru 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 is able to directly influence the dependent variable without going thru or involving the mediator variable.

CONCLUSION AND RECOMMENDATION

Clarity of budget targets and accounting controls play an important role in improving the performance accountability of government agencies, both directly and thru 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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