THE INFLUENCE OF BUDGETARY PLANNING, BUDGET CLARITY, REPORTING STRUCTURES, AN D INTERNAL CONTROL SYSTEMS IN PERFORMANCE ACCOUNTABILITY

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Abstract

Using the internal control system of the Jambi Provincial Regency Government as a moderating variable, this study examines the effects of budget planning, target accuracy, and reporting systems on the accountability of regional government performance. 42 respondents participated in the descriptive-quantitative study, which was carried out at the Jambi Financial Agency using a saturated sample method. Both multiple linear regression and moderated regression analysis (MRA) are used in the analysis. The findings show that performance accountability is highly impacted by reporting systems, budget planning, and well defined budget objectives. The effect of reporting systems and budget objectives being clear on performance responsibility is mitigated by the internal control system. It does not, however, lessen the connection between performance responsibility and budget planning.

Keywords: *Budgetary Planning, Budget Clarity, Reporting Structures, Internal Control Systems, Performance Accountability*

INTRODUCTION

In the implementation of regional autonomy, the government is granted extensive authority to conduct all government affairs. This is closely tied to predefined missions and visions achieved through activities, programs, or policies. A key indicator demonstrating the capability of an autonomous region is its financial self-sufficiency (Adiwirya & Sudana, 2015). This implies that the autonomous region must possess the authority and capability to generate its own financial resources, independently manage and utilize its finances, ensuring they are adequate to support the administration of its regional government (Agustina, 2022). The goal is to minimize dependence on central assistance, making Regional Original Income (PAD) the primary financial source, supported by regional and central financial policies, serving as a fundamental requirement in the state government system .

The implementing in governance fields, regional administrations are required to maintain two forms of accountability. Kedua jenis akuntabilitas tersebut adalah akuntabilitas horizontal kepada DPRD dan vertikal kepada pemerintah pusat. (Regional

People's Representative Council) and the wider community. These two forms of local government responsibility form the key areas of the responsibility framework. Public accountability means sharing information and disclosing the effectiveness and efficiency of public funds to stakeholders (Hafiz et al., 2017).

The extent of regional government budgets is pertinent and significant, particularly in connection with the influence of the budget on government accountability. As per Ridwan and Putra (2016), the budget serves as a management control system, operating as both a planning and control tool to enable managers to conduct organizational activities in an effective and efficient manner. In its capacity as a planning tool, a budget comprises a set of targets that department managers aim to achieve in the course of specific future activities. Additionally, planning encompasses the organizational goal-setting process, involving behavioral aspects such as participation in planning system development, goal setting, and the selection of the most suitable tools to monitor goal attainment (Darlis et al., 2015) Inadequate budget planning may lead to either underfinancing or overfinancing, impacting the efficiency and effectiveness of the budget (Ditasari, 2022).

The clarity of financial goals will influence government officials to align their funding with the goals that industry is trying to achieve. Therefore, the financial objectives of the government must be presented clearly, clearly and transparently to those responsible for their implementation. Process of managing a budget. Governments have a duty to give people who are interested in making political, social, and economic decisions access to financial and other pertinent information. By offering an evaluation of budget protection through reports that display the performance of responsibility centers and financial data, reporting systems play a crucial role in monitoring the outcomes of responsibility centers. (Faishol, 2016).

Transparancey and accountability in national financial management is achieved through government financial accountability reports prepared over time based on government accounting standards(Amertadewi & Dwirandra, 2013). Problems in government work are due to the power of each person, which affects the responsibility of government work when preparing financial reports. The quality of government financial information is related to the responsibility shown by public officials when preparing financial reports. The existence of an internal control system ensures that performance meets established benchmarks, in order to achieve organizational goals budget .

As per Mardisar and Sari (2017), accountability represents a psychological drive that compels an individual to fulfill their obligations and take responsibility for decisions made in their surroundings. The facets of accountability encompass legal and ethical aspects, program adherence, managerial responsibilities, policy compliance, and financial transparency (Hardiningsih et al., 2020). Concerning financial accountability tasks, particularly in the context of managing the Regional Budget (APBD), the Regional Government is obligated to demonstrate accountability. This involves the duty to provide a transparent account, present reports, and disclose all activities linked to the receipt and utilization of public funds to entities with the rightful authority to demand such accountability, such as the DPRD (Regional People's Representative Council) and the community.

This research offers valuable perspectives on evaluating the effects of reporting systems, budget planning accuracy, and target accuracy on the performance accountability of regional governments. It also seeks to investigate how the internal control system attenuates the impact of budget planning, target accuracy, and reporting systems on the performance accountability of local government.

Agency Theory

This theory, introduced by Jensen and Meckling in 1976, posits that in certain situations, a principal delegates authority to an agent, who then carries out the principal's instructions in accordance with the provided guidelines. Within the context of government and its relationships with agents and principals, the agency theory places a significant emphasis on enhancing the efficiency of contracts between principals and agents, particularly concerning public, organizational, and informational matters. Ujiyantho and Pramuka (2017) suggest that an agency relationship materializes when one or more principals engage an agent to provide a service and subsequently delegate decision-making authority to that agent. In the perspective of accountability, Wibisono (2016) employs agency theory to explain that, broadlyAkuntabilitas diartikan sebagai tugas wali amanat (pemerintah atau agen dalam hal ini) untuk bersikap transparan, menyampaikan laporan, dan mengungkapkan seluruh kegiatan dan tanggung jawab kepada pihak yang mempercayakannya (masyarakat atau prinsipal dalam hal ini), yang mempunyai kekuasaan. dan hak untuk menuntut akuntabilitas.

Budgeting

As noted by Pamungkas, Vishnu et al (2014), a budget is a comprehensive plan officially expressed in quantitative terms, outlining income and expenditure for a specific period. According to Mulyani (2012), the budget functions as a short-term operational plan derived from the long-term plan established during the programming phase. Sugiartha, Nyuman et al (2014) affirm that budget preparation and implementation involve multiple parties, spanning from top-level management to lower-level management.

Budgetary Planning

The planning aspects of budget determination can adversely affect the smooth execution of work programs. This is attributed to the lack of alignment between budget planning and the impending work program, serving as a factor contributing to insufficient budget absorption (Safitri, 2020). The process of budget planning stands as a pivotal phase in budget management, commencing twelve months before the start of the fiscal year. According to the Directorate General of Financial Balance (2013: 127), planning serves as a foundational process for formulating income, expenditure, and financing plans for a specific timeframe.

Budget Targets

Budget targets for regional governments should be articulated in a clear, specific manner, comprehensible to the individuals responsible for their implementation. The integration of clarity in budget targets within Regional development programs, or Propeda, and regional strategic plans, or Renstrada, are essential components of the framework of regional governance. (Rahman, 2021). Explicit budget targets facilitate their realization, directly influencing officials' performance. The lack of clarity in budget

targets contributes to ineffective and inefficient budgets, posing challenges for local government officials.

Reporting System

The accountability reporting system serves as a representation and disclosure of the performance of all activities and resources requiring an account. An effective reporting system is essential for monitoring and overseeing managerial performance in executing the prescribed budget (Mulya & Fauzihardani, 2022). The reporting system entails a report outlining the accountability structure from subordinates (head of the budget unit) to superiors (head of the budget department) (Pratama et al., 2023). A robust reporting system is vital for monitoring and controlling managerial performance in adhering to the established budget. The responsibility center's work results are closely monitored thanks in large part to the reporting system. To facilitate the discovery of budgetary deviations, the report needs to include the outcomes of the responsibility center's activity in addition to the budget.

Internal control

Organizations require internal control mechanisms to attain their objectives. This necessity arises from the fact that the efficacy of internal control is tied to the accomplishment of three fundamental goals. These objectives encompass: (1) operational efficiency and effectiveness, facilitating the company's ability to address risks, meet profit and profitability goals, and safeguard assets from potential losses; (2) the dependability of financial reporting, involving the creation of trustworthy financial reports and the execution of procedures essential for identifying control deficiencies and initiating corrective measures; and (3) adherence to relevant laws and regulations (Indrayani et al., 2017).

Performance Accountability

Accountability represents the demonstration of an individual or organizational entity's duty in overseeing the allocated and regulated resources to accomplish goals, conveyed through periodic performance accountability reports (Saputra, 2022). When it comes to government agencies, accountability for their performance mirrors or constitutes a segment of the general effectiveness of government agencies. Government performance accountability agencies serves as a tool utilized by these entities to meet their responsibilities in reporting both successful and unsuccessful endeavors in executing the organization's mission. It involves diverse components functioning as a cohesive unit, termasuk perencanaan kinerja, pelaporan, pengukuran, dan perencanaan strategi.

RESEARCH METHOD (500-1000 words)

Type of Research

Desain penelitian yang digunakan dalam penelitian ini adalah kuantitatif, dengan penekanan pada data numerik yang menampilkan variabilitas. Hasil kuesioner menjadi sumber data utama dalam penelitian ini. The research employs a descriptive approach, aiming to explore specific phenomena or populations by examining subjects such as individuals, organizations, industries, or other relevant perspectives. The study is conducted at the Jambi Financial Agency, selected because it is seen to accurately

reflect the caliber of financial reports issued by regional governments, especially those from the Jambi regional government.

Sampling Technique

The research employed the method of saturated sampling for the sampling process. Saturated sampling is a technique that involves using all members of the population as samples (Sugiyono, 2016). When there is a relatively small population, this strategy is frequently used. A census is another word for saturation sampling that denotes the use of all members of the population as research samples.

Validity Test

The purpose of the validity test is to evaluate how well a measuring tool captures the intended content. In the context of data collection, questionnaires serve as crucial instruments that require preliminary testing. Testing the relationship between item scores and the total score for each variable is part of the validity evaluation. From a statistical perspective, the obtained total correlation values must be compared with the corresponding values in the product-moment correlation table (R table). If the calculated correlation value (r) exceeds (>) the table's correlation value (r table), the questionnaire is deemed valid; otherwise, it is considered invalid.

Reliability Test

The reliability assessment employs the statistical test method known as Cronbach's Alpha. The results of the calculation indicate reliability when the alpha coefficient (α) surpasses 0.6, signifying that the questionnaire is dependable and suitable for use in research.

Classical Assumption Verification

Upon obtaining the regression model, direct interpretation of the results becomes unfeasible. This is because the regression model needs to undergo testing to determine whether it adheres to classical assumptions. The classical assumption test encompasses the following aspects: (1) Normality Testing; (2) Multicollinearity Testing; (3) Heteroscedasticity Testing.

Multiple Linear Regression Analysis

The following formula can be used to determine how much the independent variable affects the dependent variable:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Information :

Y = Performance Accountability

α = Constant

X_1 = Budget Planning

X_2 = Budget Goals

X_3 = Reporting System

β_1-β_2 = Multiple regression coefficient

e = *error term*

Moderated Regression Analysis

Testing the fourth, fifth and sixth hypotheses in this research involves moderating variables using linear regression analysis with the equation:

a. X_1 has a direct effect on Y
b. X_2 has a direct effect on Y
c. X_3 has a direct effect on Y
d. X_1's influence on Y is moderated by Z
e. X_2's influence on Y is moderated by Z
f. X_3's influence on Y is moderated by Z

The mathematical model of the relationship between variables is as follows:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 Z + \beta_5 X_1 Z + \beta_6 X_2 Z + \beta_7 X_3 Z + e$$

Determinative Coefficient (R2):

Koefisien determinatif (R2) digunakan untuk mengukur seberapa baik variabel independen mampu menjelaskan perubahan variabel dependen. R2 yang rendah menunjukkan bahwa kemampuan variabel independen dalam menjelaskan variabel dependen terbatas. Nilai R2 berkisar antara 0 sampai 1. Sebaliknya, angka yang mendekati 1 menunjukkan bahwa praktis seluruh informasi yang diperlukan untuk mengantisipasi perubahan variabel terikat disediakan oleh variabel bebas.

Statistical t-Test

Essentially, the goal of the t-statistical test is to identify each independent variable's unique contribution to the explanation of the dependent variable. In order to accomplish this, use SPSS to determine the probability significance value of t for each variable in the regression output. The independent variable and the dependent variable are strongly influenced if the probability significance value of t is less than 0.05.

RESULT AND DISCUSSION

Descriptive Analysis of Variables

Table 1. Variable Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Budget Planning	42	33,00	45,000	34,8450	2,87575
Goal Clarity	42	13,00	27,00	16,6300	2,26429
Reporting System	42	12,00	19,00	134,3350	1,53564
Performance Accountability	42	28,00	36,00	32,260	2,80798
Internal control	42	26,00	36,00	31,3250	3,07502
Valid N	42				

Source: SPSS output 2024

According to the data shown in Table 1, the conclusions of the study using descriptive statistics for Budget Planning suggest a minimum value of 33.00, a maximum

value of 45.00, an average of 34.84, and a standard deviation of 2.87. Analysis of the Budget Target Clarity variable further shows that its minimum and highest values are 13.00 and 27.00, respectively, with an average of 16.63 and a standard deviation of 2.26. There are four possible values for the Reporting System variable: 12.00 is the lowest, 19.00 is the highest, 13.43 is the mean, and 1.53 is the standard deviation. Moving on to the Performance Accountability variable, it displays a minimum value of 28.00, a maximum value of 36.00, an average of 32.26, and a standard deviation of 2.80. In conclusion, the Internal Control variable displays a range of values: 26.00 at lowest, 36.00 at maximum, 31.32 at average, and 3.07 at standard deviation.

From the data in the table, it can be inferred that the Budget Planning variable has the highest average value (34.82), while the Reporting System variable has the lowest average value (13.33). In addition, the Reporting System variable has the lowest standard deviation at 1.52, while the Internal Control variable has the largest standard deviation at 3.07.

Validity Test

Table 2. Validity Test Results

Variable	Item	R Value	R Table	Information
Budget Planning	X1-1	0,405	0,321	Valid
	X1-2	0,523	0,321	Valid
	X1-3	0,529	0,321	Valid
	X1-4	0,636	0,321	Valid
	X1-5	0,52	0,321	Valid
	X1-6	0,418	0,321	Valid
	X1-7	0,581	0,321	Valid
	X1-8	0,507	0,321	Valid
	X1-9	0,578	0,321	Valid
	X1-10	0,582	0,321	Valid
Clarity of Budget Targets	X2-1	0,481	0,321	Valid
	X2-2	0,883	0,321	Valid
	X2-3	0,767	0,321	Valid
	X2-4	0,678	0,321	Valid
	X2-5	0,717	0,321	Valid
Reporting System	X3-1	0,554	0,321	Valid
	X3-2	0,799	0,321	Valid
	X3-3	0,771	0,321	Valid
	X3-4	0,828	0,321	Valid
Internal control	M1	0,632	0,321	Valid
	M2	0,443	0,321	Valid
	M3	0,638	0,321	Valid

	M4	0,453	0,321	Valid
	M5	0,625	0,321	Valid
	M6	0,636	0,321	Valid
	M7	0,663	0,321	Valid
	M8	0,592	0,321	Valid
	M9	0,746	0,321	Valid
Work Accountability	Y1	0,545	0,321	Valid
	Y2	0,639	0,321	Valid
	Y3	0,751	0,321	Valid
	Y4	0,766	0,321	Valid
	Y5	0,678	0,321	Valid
	Y6	0,792	0,321	Valid
	Y7	0,655	0,321	Valid
	Y8	0,696	0,321	Valid
	Y9	0,644	0,321	Valid

Source: SPSS output 2024

Table 2 reveals that each statement item exhibits a positive correlation coefficient exceeding the R-table value of 0.321. This indicates the validity of the collected data, allowing for subsequent data testing.

Reliability Test

Table 3. Reliability Test Results

No	Variable	Cronbach' Alpha	Information
1	Budget Planning	0,764	Reliable
2	Clarity of Budget Targets	0,765	Reliable
3	Reporting System	0,725	Reliable
4	Performance Accountability	0,786	Reliable
5	Internal control	0,848	Reliable

Source: SPSS output 2024

The Cronbach's alpha value for all variables in Table 3 surpasses 0.60, leading to the conclusion that the questionnaire instruments employed to assess budget planning variables, The following are regarded as trustworthy and dependable measurement techniques for these variables: internal control, performance accountability, reporting systems, and budget target clarity.

Normality test

Table 4. Normality Test Results

	Unstandardized Residual
N	40

	Mean	0,0000000
Normal Parameters[a,b]	Std. Deviation	1,39494441
	Absolute	0,112
Most Extreme Differences	Positive	0,075
	Negative	-0,112
Kolmogorov-Smirnov Z		0,711
Asymp. Sig. (2-tailed)		0,692

a. Test distribution is Normal.

b. Calculated from data

Source: SPSS output 2024

It is possible to determine that the data is normally distributed by using the straightforward statistical tests in the table. The findings of statistical analyzes utilizing the Kolmogorov-Smirnov value attest to this. Table 4 demonstrates that the data or variables are normally distributed since the significance of the Kolmogorov-Smirnov value is greater than the 5% confidence level, or 0.692. Aside from that, examining a normal graph, specifically a normal probability plot graph, is how Kolmogrof-Smirnov tests normality.

Multicollinearity Test

Table 5. Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
	Budgetary Planning	0,307	3,255
1	Goal Clarity	0,284	3,520
	Reporting System	0,550	1,818
	Internal control	0,649	1,540

Dependent Variable: Performance Accountability

Source: SPSS output 2024

According to the test outcomes presented in Table 5, all variables exhibit VIF values below 10, and their tolerance values exceed 0.10. Specifically, budget planning recorded a VIF of 3.255, clarity of budget targets at 3.520, reporting system at 1.818, and internal control at 1.540. This observation indicates the absence of multicollinearity symptoms among the independent variables, as all VIF values are below 10. The results are corroborated by the tolerance values, each surpassing 0.10, with the budget planning variable at 0.307, clarity of budget targets at 0.284, reporting system at 0.550, and internal control at 0.649.

Heteroscedasticity Test

Table 6. Heteroscedasticity Test Result

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-1,249	1,673		-0,656	0,544
Budgetary Planning Goal Clarity	0,043	0,073	0,151	0,556	0,534
1 Reporting System	0,157	0,096	0,458	1,644	0,109
Internal control	-0,139	0,102	-0,273	-1,366	0,181
Budgetary Planning	0,004	0,047	0,014	0,078	0,938

a. Dependent Variable: AbsUt

Source: SPSS output 2024

The Glejser test results, as shown in Table 6, show that all independent variable significance levels are higher than the 5% confidence level. Thus, it may be concluded that there is no heteroscedasticity in the regression model.

Coefficient of Determination Test (R2)

Table 7. Coefficient of Determination Test Result (R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,856[a]	0,733	0,711	1,50628

a.   Predictors: (Constant), Reporting System, Goal Clarity, Budget Planning

Source: SPSS output 2024

According to the information presented in Table 7, The results of the test for coefficient of determination show an R value of 0.856, or 86%. In terms of government performance accountability, this indicates a strong positive connection of 86% between budget planning factors, budget target clarity, and reporting systems. Drawing conclusions from Table 7, the regression model's R^2 (or R Square) value indicates how well the independent variable can explain the dependent variable. According to the available data, the R^2 value is 0.733, meaning that budget planning factors, target clarity, and reporting methods explain for 73% of the variance in performance accountability. The remaining 27% can be attributed to factors that were not investigated in this study.

F Test – Simultaneous Test

Table 8. F Test Results – Simultaneous Test

Model		Sum of Squares	df	Mean Square	F	Sig.
	Regression	242,256	3	77,265	32,932	0,000[b]
1	Residual	80,678	37	2,169		
	Total	322,934	40			

a. Dependent Variable: Performance Accountability

b. Predictors: (Constant), Reporting System, Goal Clarity, Budget Planning

Source: SPSS output 2024

Table 8 illustrates that the multiple regression test yields a computed F result of 32.932, showing a 0.000 significance level, which is less than 0.05. With $df_1 = 4-1 = 3$ and $df_2 = 40-4 = 36$, the calculated F value (32.932) is more than the F table value of 2.87. As a result, it follows that the factors affecting budget planning, target clarity, and reporting system all have an effect on performance accountability.

t Test – Partial Test

Table 9. t Test – Partial Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	6,228	3,123		1,977	0,054
1	Budget Planning	0,303	0,144	0,314	2,024	0,062
	Goal Clarity	0,467	0,183	0,389	2,044	0,013
	Reporting System	0,483	0,201	0,256	2,343	0,022

a. Dependent Variable: Performance Accountability

Source: SPSS output 2024

Based on table 9 above, the estimation model can be analyzed as follows:

$$Y = 6.228 + 0.303 X_1 + 0.467 X_2 + 0.483 X_3 + e$$

Information:

Y = Performance Accountability

X_1 = Budget Planning

X_2 = Clarity of Budget Targets

X_3 = Reporting System

α = Constant

b_1, b_2, b_3 = Regression Coefficients

e = Standard error

a. The regression model is characterized by a constant of 6.228. This implies that if the independent variables of budget planning, budget objectives are clear and the reporting system is taken to be zero, there will be a 6,228 rise in performance responsibility.

b. The study's budget planning variable (X1) has a regression coefficient value of 0.303, which means that for every unit increase in X1, performance accountability will rise by 0.303.

c. The budget target clarity variable (X2) in this study has a regression coefficient value of 0.467, meaning that performance accountability will rise by 0.466 for every unit increase in the budget target clarity variable (X2).

d. The study's regression coefficient value for the reporting system variable (X3) is 0.483, meaning that performance accountability will rise by 0.483 for every unit increase in the reporting system variable (X3).

Moderated Regression Analysis

Moderated Regression Test Results or Moderated Regression Analysis (MRA) with an Analytical Test Approach to Research Hypotheses H4, H5, and H6

Table 10. Coefficient of Determination Test Results (R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,903[a]	0,820	0,78	1,31855

a. Predictors: (Constant), X3_M, Zscore: Internal Control, Zscore: Budget Planning, X2_M, Zscore: Reporting System,

Source: SPSS output 2024

a. Predictors: (Constant), X3_M, Zscore: Internal Control, Zscore: Budget Planning, X2_M, Zscore: Reporting System,

Source: SPSS output 2024

Menurut standar interpretasi koefisien korelasi, nilai R sebesar 90,3% atau 0,903 berdasarkan data pada Tabel 10 dinilai mempunyai pengaruh yang sangat signifikan karena berada pada rentang 0,80-1,000. Hal ini menunjukkan bahwa faktor X1_M, X2_M, dan Sebagaimana ditunjukkan oleh hasil uji koefisien determinasi yang ditunjukkan dengan R2 (R Square) sebesar 0,818, maka sekitar 81,8% variabilitas akuntabilitas kinerja dapat dipertanggungjawabkan oleh variabel-variabel berikut: : Zscore: Pengendalian Internal, Zscore: Sistem Pelaporan, Zscore: Perencanaan Anggaran, X1_M, X2_M, dan X3_M. Faktor lain yang tidak diteliti dalam penelitian ini berdampak pada sisanya sebesar 18,2%.

Table 11. F Test Results – Simultaneous Test

Model		Sum of Squares	df	Mean Square	F	Sig.
	Regression	243,344	7	35,323	21,221	0,000[b]
1	Residual	35,612	32	1,531		
	Total	315,925	39			

a. Dependent Variable: Performance Accountability

b. Predictors: (Constant), X3_M, Zscore: Internal Control, Zscore: Budget Planning, X2_M, Zscore: Reporting System,

Source: SPSS output 2024

Nilai F hitung sebesar 21,221 dengan probabilitas 0,000, yang kurang dari kriteria 0,05, ditunjukkan pada temuan analisis kelompok Tabel 11. Artinya Zscore : Kejelasan

Sasaran Anggaran, Zscore : Perencanaan Anggaran, Zscore : Pengendalian Internal, serta X1_M, X2_M, dan X3_M berpengaruh terhadap akuntabilitas kinerja secara simultan dan kolektif.

Table 12. t Test Results – Partial Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	30,535	0,341		77,78	0,000
Budget Planning	0,620	0,432	0,232	1,544	0,116
Goal Clarity	0,842	0,400	0,322	2,126	0,029
Reporting System	0,565	0,276	0,196	1,984	0,057
1 Internal Control	0,580	0,246	0,266	1,953	0,098
X1_M	-0,809	0,582	-0,203	-1,663	0,133
X2_M	1,069	0,582	0,256	2,063	0,046
X3_M	0,856	0,483	0,209	2,264	0,035

a. Dependent Variable: Performance Accountability

Source: SPSS output

Based on the provided equation, the interpretation is as follows:

a. In this regression model, the constant value of 30.535 signifies that if the independent variables (budget planning, clarity of budget targets, reporting system, and interaction between moderating variables and independent variables) are assumed to be zero, the government's performance accountability will increase by 30.535.

b. Variabel perencanaan anggaran dalam penelitian ini mempunyai nilai koefisien sebesar 0,620 artinya kenaikan satu satuan pada variabel perencanaan anggaran mengakibatkan kenaikan akuntabilitas kinerja sebesar 0,620.

c. Nilai koefisien regresi variabel kejelasan sasaran anggaran pada penelitian ini adalah sebesar 0,842 yang menunjukkan bahwa peningkatan sebesar satu satuan pada variabel kejelasan sasaran anggaran menyebabkan peningkatan akuntabilitas kinerja sebesar 0,842.

d. Nilai koefisien regresi variabel sistem pelaporan penelitian sebesar 0,565 artinya setiap kenaikan satu satuan pada variabel sistem pelaporan maka terjadi peningkatan akuntabilitas kinerja sebesar 0,565.

e. Pada penelitian ini nilai koefisien regresi pengendalian internal sebesar 0,580 artinya peningkatan variabel pengendalian internal sebesar satu satuan mengakibatkan peningkatan akuntabilitas kinerja sebesar 0,580.

f. Interaksi pengendalian internal dengan perencanaan anggaran pada penelitian ini mempunyai nilai koefisien regresi sebesar -0,809 yang menunjukkan bahwa akuntabilitas kinerja akan turun akibat interaksi tersebut.

g. Nilai koefisien regresi penelitian untuk hubungan pengendalian internal dengan kejelasan sasaran anggaran adalah sebesar 1,069 yang menunjukkan adanya peningkatan akuntabilitas kinerja sebesar 1,069 sebagai hasil interaksi tersebut.

h. Penelitian menunjukkan bahwa interaksi pengendalian internal dengan sistem pelaporan mempunyai nilai koefisien regresi sebesar 0,856, artinya akuntabilitas kinerja akan meningkat sebesar 0,856 akibat interaksi tersebut.

Discussion

Influence of Budget Planning on Government Agency Performance Accountability

The initial hypothesis (H1) posited in this study suggests that budget planning positively influences the accountability of government agency performance. Multiple regression analysis results indicate a significant and positive correlation between budget planning and government agency performance accountability, thus confirming the first hypothesis. This implies that more effective budget planning leads to increased accountability in government agency performance.

According to agency theory, public servants functioning as agents are accountable to the principal, who has the authority to request accountability, and must present, report, and disclose any pertinent actions. Thus, better budget planning is associated with increased performance responsibility among staff members of the provincial regional financial agency in Jambi. These results are in line with studies by Habeahan (2015) and Wibisono (2016), which both show that budget planning and performance accountability have a good relationship.

Influence of Clarity of Budget Targets on Government Agency Performance Accountability

This study's second hypothesis (H2) suggests a favorable relationship between government agency performance accountability and the clarity of budget objectives. Multiple regression analysis results support the adoption of the second hypothesis by confirming a substantial and positive association. Thus, improving performance and promoting accountability in government agencies greatly depends on the clarity of budget objectives.

The Polewali Mandar Regency Financial Agency's budget aims are lucid, which makes it easier to evaluate the success or failure of organizational tasks in relation to predefined goals and objectives. This in turn offers perceptions into the Jambi Province Regional Financial Agency's functioning. Within the framework of the Polewali Mandar Regency Government Agency, the research also emphasizes how crucial it is to have clear budget objectives since this affects government accountability for its role in serving the community. These findings are consistent with research by Kaltsum and Rohman (2013), Zakiyudin and Suyanto (2015), and Paramitha and Gayatri (2016), which also show that budget target clarity has a favorable and substantial impact on government agency performance accountability.

Influence of the Reporting System on Government Agency Performance Accountability

The third hypothesis (H3) proposed in this research posits that the reporting system has a positive effect on the accountability of government agency performance. Multiple regression analysis results reveal a positive and significant effect of the reporting system on government agency performance accountability, thus confirming the acceptance of the third hypothesis. consequently, a higher-level reporting system corresponds to increased accountability in government agency performance.

This research aligns with previous studies by Hidayattullah and Herdjiono (2015), Yuniarti (2015), and Zakiyudin and Suyanto (2015), all indicating the significant positive impact of the reporting system on government agency performance accountability. A well-implemented reporting system by employees at the Polewali Mandar Regency Financial Agency is shown to positively affect the level of performance accountability.

Effect of Internal Control in Moderating Budget Planning on Performance Accountability of Government Agencies

According to the fourth hypothesis (H4) put forward in this study, internal control mitigates the impact of budget planning on the performance accountability of government agencies. However, results from moderated regression analysis (MRA) with an analytical test approach indicate that internal control is unable to moderate this relationship. Therefore, the fourth hypothesis is rejected, revealing variations in internal control and budget planning among local governments.

The Effect of Internal Control in Moderating the Clarity of Budget Targets on the Performance Accountability of Government Agencies

This study's fifth hypothesis looks at how internal control moderates the link between government agencies' performance accountability and the clarity of their budget targets. The findings of a moderated regression analysis employing an analytical test strategy suggest that internal control functions as a moderating factor, strengthening the relationship between performance accountability and budget target clarity in government organizations. As a result, the fifth hypothesis which contends that internal control functions well in government agencies is validated., coupled with clarity in budget targets, strengthens and increases overall accountability within the agency.

The Influence of Internal Control in Moderating the Reporting System on Performance Accountability of Government Agencies.

This study's sixth hypothesis investigates the moderating function of internal control in the connection between the reporting system and the performance accountability of government agencies. The findings of a moderated regression analysis employing an analytical test strategy indicate that internal control functions as a moderating variable, strengthening the relationship between government agencies' performance accountability and their reporting system. As a result, the sixth hypothesis is supported, showing that government organizations with strong internal control

systems can sustain an excellent reporting system for their operations, thus improving performance accountability.

CONCLUSION

The investigation reveals that budget planning has a positive and significant influence on government agency performance accountability. This suggests that better budgetary planning is correlated with higher performance accountability in government agencies. Similarly, it has been shown that budgetary objectives have a favorable and considerable influence on government agency performance accountability. Increased precision in managing budget targets holds the potential to improve overall performance and accountability, particularly within the Financial Agency in Jambi Provincial.

The analysis's findings also demonstrate how positively and significantly the reporting system affects government agencies' responsibility for their performance. A superior reporting system level is associated with an elevated level of accountability in government agency performance. However, the outcomes from moderated regression analysis, utilizing an analytical test approach, suggests that in government entities, the relationship between budget planning and performance accountability is not moderated by internal control.

On the other hand, internal control serves as a moderating variable in the findings of moderated regression analysis, which strengthens the relationship between performance accountability and budget target clarity in government agencies. Furthermore, the results of the moderated regression analysis point to the role of internal control as a moderating variable, which strengthens the link between the performance of government agencies and their accountability through reporting.

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