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THE INFLUENCE OF BUDGET PARTICIPATION, BUDGET GOAL CLARITY, AND ACCOUNTING CONTROL ON THE PERFORMANCE OF REGIONAL GOVERNMENT ORGANIZATIONS

Utami Fajar Cahyani[1], Muhammad Gowon[2], Misni Erwati[3]
[1,2,3 1,2,3] Accounting Study Program, Faculty of Economics and Business, Universitas Jambi, Jambi, Indonesia
Corresponding author email: utamicahyani11@yahoo.com

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Abstract
This study aims to provide empirical evidence on the influence of budgeting participation, clarity of budget targets, and accounting control on the performance of regional apparatus organizations in Bungo District. The research adopts a quantitative approach using primary data collected through questionnaires distributed to organizational leaders, secretaries, finance heads, and financial staff. The sampling technique used was purposive, and the data were analyzed using multiple linear regression.
The findings indicate that budget participation, clarity of budget targets, and accounting controls collectively enhance the performance of regional apparatus organizations. Individually, each of these factors also demonstrates a positive influence, suggesting that effective involvement in the budgeting process, clearly defined financial goals, and structured accounting controls can significantly strengthen organizational performance.
The implications of this study underscore the importance of empowering local government units with participative budgeting mechanisms and robust financial management practices. Strengthening these elements may support better decision-making, resource allocation, and accountability within public sector organizations. These insights can serve as a foundation for policy improvements to enhance governance and operational outcomes in regional government institutions.

Keywords: Budget Compilation, Clarity of Budget Goals, Accounting Control, Organizational Performance

INTRODUCTION

According to Law No. 23 of 2014, autonomous regions include provinces, regencies, and cities. Within an autonomous region, Regional Government Work Units (SKPD) serve as government units within the regional administration and act as budget users. These units may take the form of departments, agencies, offices, or other entities. As budget users, SKPDs are required to implement an accounting system to produce financial reports, serving as a form of accountability for the budgets they manage.

One of the objectives of regional autonomy in Indonesia is to strengthen regional economies

as a 91 strategy to enhance national economic stability in the face of free trade. This goal can be achieved only if all stakeholders commit to it. (Pranesti & Kusuma, 2021). The initial step towards achieving this success involves public sector reform, which is not merely a structural change but also the modernization of the tools and systems that support the operation of public institutions. These improvements aim to ensure that public institutions function economically, efficiently, effectively, and transparently, and are accountable, ultimately achieving the ideal of good governance. (Asyik, 2021).

Edi & Susanti, (2021) According to the report, improving public sector performance is crucial, as each Regional Government Work Unit (SKPD), as a budget user, will demonstrate five different levels of performance. The government's budget serves as a performance evaluation tool for officials, acting as a benchmark to determine whether a particular unit or department has met its targets. Performance measurement plays a key role in facilitating the implementation of activities within public sector organizations. (Farah et al., 2023).

Participation in government budget formulation is one way to create an effective management control system, which is expected to lead to better performance outcomes. (Handoko & Anjaningrum, 2024). By involving Regional Government Work Units (SKPD) in the preparation of the Regional Revenue and Expenditure Budget (APBD), accountability and the performance of government officials can be improved. Clear budgetary goals help officials achieve desired performance levels. Understanding budgetary objectives ensures that performance targets can be met. When budgetary goals are well-defined, it becomes easier to evaluate and justify an organization's success or failure in achieving its pre-established objectives and targets. (Johan et al., 2024).

Unclear budgetary goals may confuse budget implementers, leading to uncertainty and a lack of motivation to achieve the expected performance. (Rahmawati et al., 2022). To ensure that budgets align with intended targets and objectives, practical cooperation between subordinates and superiors is essential during budget preparation, a process known as budget participation. This study is essentially an extension of the research conducted by (Edi & Susanti, 2021) which examined the influence of budget participation and budget goal clarity on the performance of government officials in Aceh.

The purpose of this study is to re-examine previous findings and incorporate observations of phenomena occurring in the local government environment. Additionally, this research introduces one additional variable to strengthen the study's results. The issue examined in this study is whether budget participation, budget goal clarity, and accounting control collectively influence the performance of regional government organizations in the Bungo Regency government. Its

findings are expected to offer practical implications for policymakers, particularly in enhancing participatory budgeting mechanisms, ensuring clearer goals, and strengthening internal control systems to drive more accountable, performance-oriented governance.

THEORETICAL OVERVIEW

The performance of public sector organizations, particularly Regional Government Work Units (SKPD), is significantly influenced by the quality of budget management and the effectiveness of internal control systems. In the context of decentralization and regional autonomy, the success of regional budget implementation serves as a key indicator of governmental accountability and governance quality (Edi & Susanti, 2021). Three central factors that contribute to effective budget execution are budget participation, budget goal clarity, and accounting control.

Budget Participation

Budget participation allows individuals who are directly involved in budget implementation to contribute to its preparation and formulation. Handoko and Anjaningrum (2024) emphasize that employee involvement in decision-making processes fosters an innovative organizational culture and improves overall performance. In the context of SKPDs, participatory budgeting promotes a sense of ownership, strengthens accountability, and ensures that budget allocations reflect the actual needs and priorities of the local government.

Budget Goal Clarity

Clear, well-communicated budget goals serve as a strategic guide for public organizations, aligning their actions with established objectives. According to Johan et al. (2024), strategic changes within organizations depend significantly on a shared understanding of institutional goals and direction. In budgetary contexts, clarity helps reduce ambiguity, increase motivation, and facilitate more accurate performance evaluation.

Accounting Control

Accounting control is a critical component of internal control systems designed to ensure reliable financial reporting and efficient use of public resources. As outlined by Lisa et al. (2023), strong internal controls and audit quality mediate the relationship between financial accountability and performance. Proper accounting control mechanisms help detect and prevent financial irregularities, thereby improving the transparency and credibility of public sector financial management.

This study also aligns with Farah et al. (2023), who highlight the importance of supportive organizational systems and structures in enhancing governmental performance. By integrating budget participation, goal clarity, and accounting control, SKPDs are expected to operate more efficiently, transparently, and with greater accountability.

Accordingly, the theoretical framework of this research draws on public-sector performance models, in which budgeting and control mechanisms are central to achieving organizational success. Building on previous research by Edi and Susanti (2021), this study expands the analysis by incorporating accounting control as an additional variable to provide a more comprehensive understanding of the determinants of local government performance in the Bungo Regency.

RESEARCH METHODS

Research Design

Kholid et al., (2021) This research is a quantitative study. The population in this study consists of agencies within the Regional Government Organizations (OPD) of Bungo Regency, totaling 14 agencies. (Lisa et al., 2023)This study employs purposive sampling. The respondents in this study include the head of the agency, the secretary, the head of the finance department, and finance staff, who are considered capable of representing the government's performance within the institution.

Research Target/Subject

Mu'nis & Komaladewi (2019)The data source in this research is primary data. Data collection was carried out by distributing questionnaires to each department in Bungo Regency, which were delivered directly to the respondents. Novandalina et al., (2024) The researcher would then collect the completed questionnaires at a predetermined time, and they had to be filled out personally by the respective respondents.

Instruments and Data Collection Techniques

Dependent Variable (Y)

Johan et al., (2024) The dependent variable is the variable influenced by the independent variable. It is also referred to as the output variable, the consequent variable, the dependent variable, the criterion variable, the influential variable, or the effect variable. (Novandalina et al., 2024). The dependent variable in this study is local government performance.

Independent Variables (X)

Setyaningrum, (2022)The independent variable, also known as the stimulus variable, predictor variable, or antecedent variable, is the variable that influences or causes changes in the dependent variable. (Novandalina et al., 2024). The independent variables in this research are budget participation, budget goal clarity, and accounting control.(Yaya & Belltonie, 2024).

Data Analysis Technique

The analytical method used to address the issues in this study is multiple linear regression analysis. (Novandalina et al., 2024)Multiple linear regression is a regression model that involves more than one independent variable, used to determine the extent of the influence of variables X1,

X2, and X3 on variable Y, which can be formulated as follows:

$$Y = \alpha + \beta1X1 + \beta2X2 + \beta3X3 + e$$

Explanation:

Y = Performance of Regional Government Organizations
X1 = Budget Preparation Participation
X2 = Budget Target Clarity
X3 = Accounting Control
α = Intercept (constant)
β1, β2, β3 = Regression
Coefficients e = Error

RESULTS AND DISCUSSION

Overview of the Research Object

Oktrivina et al., (2022) The respondents in this study totaled 56 individuals, consisting of 14 department heads, 14 secretaries, 14 heads of financial sub-sections, and 14 financial staff members from various departments in Bungo Regency. (Abbas et al., 2025)Each respondent answered 26 questionnaire items, including seven on participation in budget preparation, five on budget target clarity, eight on accounting controls, and six on the performance of regional government organizations. The distribution and response rate are presented in the following table:

Table 1
Number of Samples and Response Rate

Description	Amount	Percentage
Distributed Questionnaire	56 people	100 %
Returned Completed Questionnaire	32 people	57,1 %
Returned Empty Questionnaire	8 people	14,3 %
Unreturned Questionnaire	16 people	28,6 %

Source: Processed Primary Data

The description in Table 1 indicates that the percentage of returned and completed questionnaires is 57.1%, or 32 questionnaires. This demonstrates that the respondents were enthusiastic and willing to provide their perceptions through the completed questionnaires.(Alkausar et al., 2021)

Respondent Demographics

Based on the research results, the characteristics of respondents, including department heads, secretaries, heads of financial sections, and financial staff working in the departments of Bungo Regency, were identified as the research sample. According to the data provided by respondents in the research questionnaire, their characteristics are generally presented based on gender, age, education, and tenure. (Fujianti et al., 2024).

Respondent Characteristics Based on Gender

The respondents are categorized based on gender, as shown in the table below:

Table 2
Respondent Characteristics Based on Gender

Gender	Number of Returned Completed Questionnaires	Percentage
Male	14 people	43,8 %
Female	18 people	56,2 %
Total	32 people	100 %

Source: Processed Primary Data

The description in Table 2 shows that the majority of respondents are female, totaling 18 people (56.2%), while male respondents total 14 people (43.8%). This indicates that department heads, secretaries, heads of financial sub-sections, and financial staff are predominantly female.

1. Respondent Characteristics Based on Age

The respondents are categorized based on age, as shown in the table below:

Table 3
Respondent Characteristics Based on Age

Age	Amount	Percentage
<40 Years	13 People	40,6 %
40-50 Years	17 People	53,1 %
>50 Years	2 People	6,3 %
Total	32 People	100 %

Source: Processed Primary Data

Candraniawati & Suhendra, (2023) The description in Table 3 shows that, by age, respondents are as follows: those under 40 years old total 13 people (40.6%), those aged 40-50 years total 17 people (53.1%), and those over 50 years old total two people (6.3%).(Abbas et al., 2025) This indicates that respondents aged 40-50 years dominate compared to other age groups. This age range suggests that the respondents have extensive work experience and substantial knowledge, enabling them to provide answers grounded in their experiences.

2. Respondent Characteristics Based on Education Level

The respondents are categorized based on their education level, as shown in the table below:

Table 4
Respondent Characteristics Based on Education Level

Education Level	Amount	Percentage
S1	21 people	65,6%
S2	10 people	31,3%
S3	1 people	3,1%
Total	32 people	100%

Source: Processed Primary Data

Chandra & Junita (2021)The description in Table 4 shows that respondents with a Bachelor's degree (S1) total 21 people (65.6%), those with a Master's degree (S2) total 10 people (31.3%), and those with a Doctorate (S3) total one person (3.1%). This indicates that respondents with a Bachelor's degree (S1) are the most dominant among education levels.(Iskandar & Fasihat, 2024) With the majority holding a Bachelor's degree, it is expected that respondents have a sufficiently high level of academic knowledge, allowing them to understand the given questionnaire well and contribute effectively to the implementation of regional government organization performance.

3. Respondent Characteristics Based on Tenure

The respondents are categorized based on their tenure, as shown in the table below:

Table 5
Respondent Characteristics Based on Tenure

Tenure	Amount	Percentage
< 5 years	5 people	15,6%
5–10 years	17 people	53,1%
>10 years	10 people	31,3%
Total	32 people	100%

Source: Processed Primary Data

The description in Table 5 shows that respondents with a tenure of less than 5 years total 5 people (15.6%), those with a tenure of 5–10 years total 17 people (53.1%), and those with a tenure of more than 10 years total 10 people (31.3%). This indicates that respondents with 5–10 years of tenure are the most likely to complete the questionnaire for this study.(Madinah, 2024).

Validity Test

The validity test in this study uses the Pearson Product-Moment Correlation method with the assistance of SPSS 22.0 for Windows. Validity is measured by correlating the factor score (sum of items within a factor) with the total factor score (sum of all aspects). (Mukhibad et al., 2020) If recalculated is greater than r_table and the value is positive, the statement item or indicator is considered valid. (Pranesti & Kusuma, 2021). Table 6 below presents the results of the validity test for the statements regarding the influence of Budgeting Participation (X1).

Table 6
Validity Test Results for Statement Items on the Influence of Budgeting Participation

Statement Item	r_calculated	r_table	Description
1	853		Valid
2	532		Valid
3	885		Valid
4	705		Valid

5	448		Valid
6	853	0,349	Valid
7	520		Valid

Source: Data Processing Results from SPSS 22.00 (2019)

Based on the test results in Table 6, each statement item yields a correlation coefficient greater than the r table value. In other words, the research instrument, consisting of seven statement items in this study, is considered valid because it has successfully measured what it is intended to measure: the influence of the budgeting participation variable. (Pranesti & Kusuma, 2021).

Table 7 below presents the results of the validity test for the statement items on Budget Target Clarity (X2).

Table 7
Validity Test Results for Statement Items on Budget Target Clarity

Statement Item	r_calculated	r_table	Description
1	596		Valid
2	433		Valid
3	358		Valid
4	358		Valid
5	400	0,349	Valid

Source: Data Processing Results from SPSS 22.00 (2019)

Based on the test results in Table 7, each question item yields a correlation coefficient greater than the r table value. In other words, the research instrument, consisting of five question items in this study, is considered valid because it has successfully measured what it is intended to measure: the variable Budget Target Clarity on the Performance of Regional Government Organizations.(Pratama & Urumsah, 2024). Table 8 below presents the results of the validity test for the question items on Accounting Control (X3).

Table 8
Validity Test Results for Question Items on Accounting Control

Statement Item	r_calculated	r_table	Description
1	530		Valid
2	588		Valid
3	844		Valid
4	719		Valid
5	769		Valid
6	600		Valid
7	515		Valid
8	681	0,349	Valid

Source: Data Processing Results from SPSS 22.00 (2019)

Based on the test results in Table 8, each statement item produces a correlation coefficient greater than r table. In other words, the research instrument, consisting of eight statement items in this study, is considered valid, as it has successfully measured what it is intended to measure, namely the Accounting Control variable(Rawi & Muchlish, 2022). Table 9 below presents the results of the validity test for the statement items on Regional Government Organization Performance (Y).

Table 9
Validity Test Results for Statement Items
on Regional Government Organization Performance

Statement Item	r_calculated	r_table	Description
1	712	0,349	Valid
2	653		Valid
3	823		Valid
4	534		Valid
5	539		Valid
6	794		Valid

Source: Data Processing Results from SPSS 22.00 (2019)

Based on the test results in Table 9, each statement item produces a correlation coefficient greater than r_table. In other words, the research instrument, consisting of six statement items in this study, is considered valid, as it has successfully measured what it is intended to measure, namely the Regional Government Organization Performance variable.(Setyowati et al., 2025)

Reliability Test

The reliability test in this study uses a one-shot test, meaning a single measurement is taken, and the results are then compared with other statements or, in other words, the correlation between the responses is measured. If the reliability test calculation shows that the Cronbach's Alpha (α) value for each variable is greater than 0.60, it can be concluded that the items in the instrument for each variable are reliable (Susbiyani et al., 2024). This reliability test was conducted using the SPSS version 22.0 program, and the detailed results of the reliability test can be summarized in Table 10 below:

Table 10
Reliability Test Results

Variable	N of Items	Cronbach's Alpha	Measurement Limit
The Influence of Budgeting Participation (X1)	7	0,613	0,6
Budget Target Clarity (X2)	5	0,701	0,6
Accounting Control (X3)	8	0,673	0,6
Regional Government Organization Performance (Y)	6	0,698	0,6

Source**:** Data Processing Results from SPSS 22.00 (2019)

Based on the reliability test results in Table 10, the Cronbach's Alpha values are all greater than 0.60: 0.613 for the budgeting participation influence instrument, 0.701 for the budget target clarity instrument, 0.673 for the accounting control instrument, and 0.698 for the regional government organization performance instrument. Based on these results, it can be concluded that all statements for each variable are reliable, indicating that the instruments are sufficiently dependable.(Sutrisno & Mohamad, 2019).

Normality Test

The normality test aims to assess whether, in the regression model, the disturbance variables or residuals follow a normal distribution. The results of the normality test using the probability plot graph can be seen in the image below:

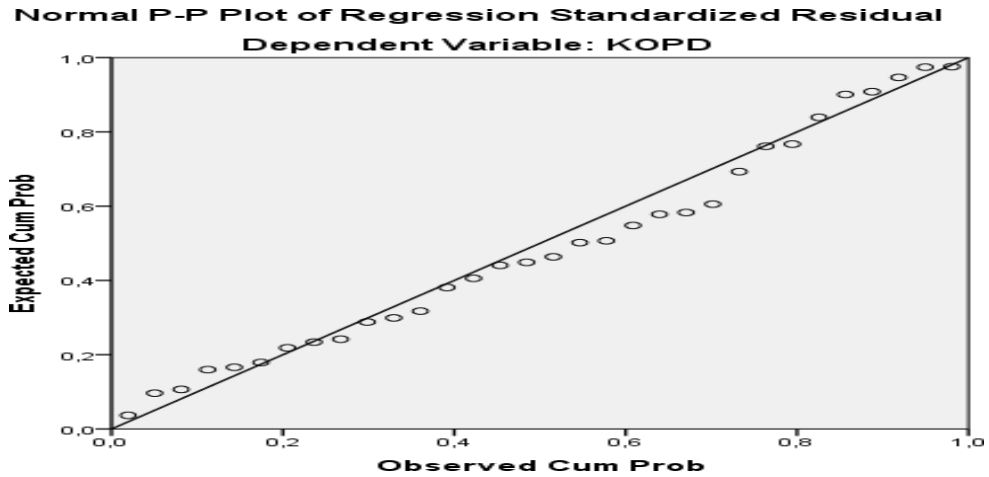

Figure 1. Normality Test Results

From the image above, it can be seen that the data are scattered around the diagonal line and follow the direction of the diagonal line. This can be concluded that the regression model meets the normality assumption.(Tampubolon & Siagian, 2020)

Multicollinearity Test

If the VIP value is < 10 and Tolerance > 0.10, it means there is no multicollinearity among the variables in the regression model (Widiastutik et al., 2024). From the calculations, the VIP values for all independent variables are (1.156, 1.077, 1.169) < 10, and the tolerance values are (0.865, 0.929, 0.856) > 0.10. This can be concluded that the regression model is free from multicollinearity (Widiastutik et al., 2024)

Heteroscedasticity Test

Heteroscedasticity symptoms are detected using a scatterplot graph. The results of the heteroscedasticity test can be seen in Figure 2.

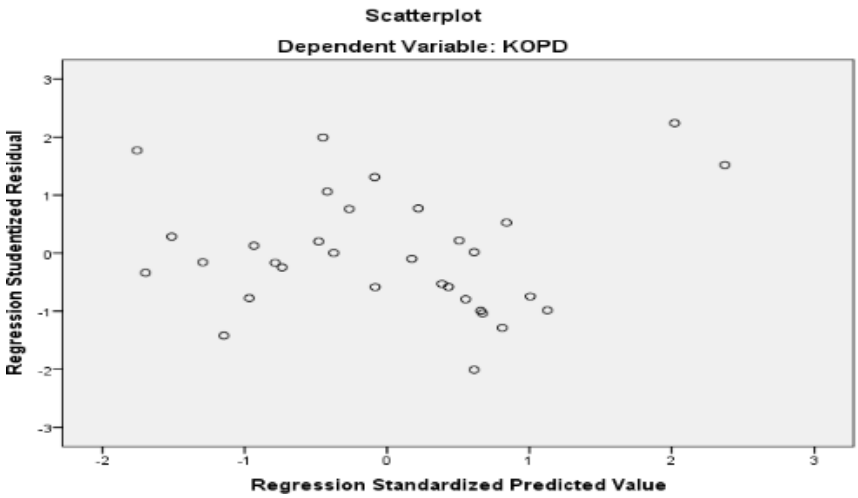

Figure 2. Heteroscedasticity Test Results

Based on the scatterplot analysis in Figure 2 above, it can be observed that the points do not form a specific pattern and are scattered along the Y-axis. This can be concluded that the regression model in this study does not exhibit heteroscedasticity (Widijaya & Peny, 2020)

Data Analysis Results

The data analysis method used in this study is multiple linear regression analysis, with the assistance of SPSS 22.0 for Windows. Multiple linear regression is used to test hypotheses 1, 2, 3, and 4. Multiple linear regression analysis is employed to measure the effect of more than one independent variable (predictor variables) on the dependent variable (outcome variable). The results of the regression analysis provide coefficients for each independent variable(Asyik, 2021).

Table 11
Multiple Linear Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13,928	4,485		3,105	,000
	PPA	,794	,095	,787	8,359	,000
	KSA	-,277	,104	-,241	-2,653	,013
	PA	-,213	,097	-,208	-2,194	,037

a. Dependent Variable: KOPD

Source**:** Data Processing Results from SPSS 22.0 (2019)

Based on the information in Table 11, the regression equation is as follows:

$$Y = \alpha + \beta 1PPPA + \beta 2KSA + \beta 3PA + e$$

$$Y = 13{,}928 + 0{,}794\ PPA + (-)\ 0{,}277\ KSA + (-)\ 0{,}213\ PA + e$$

The multiple linear regression Equation is interpreted as follows:

1. The constant value of 13.928 means that if the influence of Budgeting Participation, Budget Target Clarity, and Accounting Control are assumed to be 0, the Regional Government Organization Performance will remain constant at 13.928.
2. The coefficient for the Budgeting Participation Influence variable is 0.794 (positive), which means that an increase in budgeting participation will lead to an improvement in organizational performance.
3. The coefficient for the Budget Target Clarity variable is 0.277 (negative), indicating that a reduction in budget target clarity will result in a decrease in organizational performance.
4. The coefficient for the Accounting Control Influence variable is 0.213 (negative), meaning that a reduction in accounting control will lead to a decrease in organizational performance.

Hypothesis Testing Results

F Test

The F-test is used to determine whether the independent variables have a simultaneous effect on the dependent variable (Ghozali, 2011). This F-test is used to test the first hypothesis. The results of the F Test can be seen in the ANOVA output from the multiple linear regression results in Table 12 below:

Table 12
Results of the F Test

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	125,699	3	41,900	34,203	,000[b]
	Residual	34,301	28	1,225		
	Total	160,000	31			

a. Dependent Variable: KOPD
b. Predictors: (Constant), PA, KSA, PPA
Source: SPSS 22.00 Data Processing Results (2019)

Hypothesis 1

Based on Table 5.12, the F statistic for testing Hypothesis 1 is 34.203. This means the variable's significance level is 0.000 < 0.05. Therefore, H0 is rejected, and H1 is accepted. This supports the first hypothesis, which states that Budget Preparation Participation, Budget Target Clarity, and Accounting Control collectively affect the Performance of Regional Government Organizations.

T Test

The t-test is used to determine the effect of each independent variable on the dependent variable

(Farah et al., 2023). This t-test is used to answer the second, third, and fourth hypotheses. The results of the t-test can be seen in the Coefficient output from the multiple linear regression results in Table 13 below:

Table 13
Results of t-Test Statistical Analysis Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	13,928	4,485		3,105	,000
	PPA	,794	,095	,787	8,359	,000
	KSA	-,277	,104	-,241	-2,653	,013
	PA	-,213	,097	-,208	-2,194	,037

a. Dependent Variable: KOPD

Source: SPSS 22.00 Data Processing Results (2019)

Hypothesis 2

Based on Table 13, the hypothesis test for Budget Preparation Participation (X1) indicates that the regression coefficient on the Budget Preparation Participation (BPP) variable has a t-value of 0.794, indicating a positive effect. Therefore, the significance level is 0.000 < 0.05. Consequently, H0 is rejected, and H1 is accepted, suggesting that Budget Preparation Participation has a significant partial effect on the Performance of Regional Government Organizations. This proves that the higher the Budget Preparation Participation, the greater the success level of Regional Government Organizations.

Hypothesis 3

Based on Table 13, the hypothesis test for Budget Target Clarity (X2) indicates that the regression coefficient on the Budget Target Clarity (BTC) variable has a t-value of -0.277, indicating an adverse effect. Therefore, the significance level is 0.013 < 0.05. Consequently, H0 is rejected, and H1 is accepted, suggesting that Budget Target Clarity has a significant partial effect on the Performance of Regional Government Organizations. This proves that a reduction in Budget Target Clarity tends to decrease the performance of Regional Government Organizations.

Hypothesis 4

Based on Table 13, the hypothesis test for Accounting Control (X3) indicates that the regression coefficient on the Accounting Control (AC) variable has a t-value of -0.213, suggesting an adverse effect. Therefore, the significance level is 0.037, which is < 0.05. Consequently, H0 is rejected, and H1 is accepted, indicating that Accounting Control has a significant partial effect on the Performance of Regional Government Organizations. This proves that a reduction in Accounting Control tends to decrease the performance of Regional Government Organizations.

Coefficient of Determination (R^2)

The coefficient of determination (R^2) ranges between zero and one. A low R^2 value indicates that the independent variables have a minimal ability to explain the dependent variable. An R^2 value close to one (1) means that the independent variables provide all the information needed to clarify the dependent variable. (Farah et al., 2023).

Table 14
Results of the Coefficient of Determination

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,886[a]	,786	,763	1,107

a. Predictors: (Constant), PA, KSA, PPA

Source: SPSS 22.00 Data Processing Results (2019)

Based on Table 14, the Adjusted R Square value is 0.763. This indicates that the influence of the independent variables (budget preparation participation, budget target clarity, and accounting control) on the dependent variable (Performance of Regional Government Organizations) is 76.3%.

DISCUSION

The Influence of Budget Preparation Participation, Budget Target Clarity, and Accounting Control on the Performance of Regional Government Organizations

The first hypothesis test using ANOVA (F test) in SPSS 22.0 yielded a t-value of 34.203, indicating that H0 is rejected and H1 is accepted. This means that there is a joint influence of Budget Preparation Participation, Budget Target Clarity, and Accounting Control on the Performance of Regional Government Organizations. Thus, this study confirms that these three factors collectively impact the performance of Regional Government Organizations. Additionally, based on the significance test, the significance output is 0.000. Since this value is less than 0.05 ($0.000 < 0.05$), it proves that the combined influence of Budget Preparation Participation, Budget Target Clarity, and Accounting Control significantly affects the Performance of Regional Government Organizations.

This finding implies that an increase in these three factors will improve the Performance of Regional Government Organizations. The results align with the study conducted by Nurhalimah, Darwanis, and Syukriy (Asyik, 2021), which found that Budget Preparation Participation and Budget Target Clarity influence the Performance of Regional Government Organizations. However, this study also includes Accounting Control as an additional variable. The relationship between Budget Target Clarity and Budget Participation represents the characteristics of budgeting. This is evident in the budget preparation process, where programs or activities planned by an SKPD (Regional

Work Unit) are discussed in budget preparation meetings attended by the head of the SKPD, division heads, sub-division heads, section heads, and staff representatives. The formulated budget serves as a planning tool and performance criterion, acting as a control system to measure the performance of regional government officials. Meanwhile, control is essential to ensure an organization effectively achieves its objectives. Accounting Control is necessary to establish organizational plans, methods, and procedures to safeguard company assets and ensure the reliability of financial data.(Edi & Susanti, 2021)

The Influence of Budget Preparation Participation on the Performance of Regional Government Organizations

The second hypothesis test using the t-test yielded a t-value of 8.359 for variable X1, leading to the acceptance of H0. This means that, to some extent, Budget Preparation Participation influences the Performance of Regional Government Organizations. Additionally, based on the significance test, the significance output is 0.000. Since this value is less than 0.05 (0.000 < 0.05), it confirms that Budget Preparation Participation significantly affects the Performance of Regional Government Organizations. Therefore, H0 is rejected, and H1 is accepted, indicating a multiple linear relationship between Budget Preparation Participation and the Performance of Regional Government Organizations. Consequently, the second hypothesis is accepted.

According to (Edi & Susanti, 2021) Budget participation can be considered an approach for regional government officials to enhance individual performance. Participation in budget preparation is expected to help officials improve their performance in line with predetermined targets. (Asyik, 2021)conducted a study on the impact of Budget Preparation Participation, Budget Goal Clarity, and Budget Evaluation on the performance of regional government officials. Their findings indicate that these three factors positively influence the performance of government officials. The involvement of both superiors and subordinates in budget preparation can boost work morale. Employees strive to create a budget that aligns with desired future conditions, ultimately improving organizational performance. High morale fosters behavior aligned with organizational goals and strengthens members' sense of responsibility for their tasks. Additionally, active participation in budget preparation facilitates effective communication between superiors and subordinates.

The Influence of Budget Target Clarity on the Performance of Regional Government Organizations

The third hypothesis test using the t-test yielded a t-value of -2.653 for variable X2, leading to the acceptance of H0. This indicates that Budget Target Clarity partially influences the Performance of Regional Government Organizations. Additionally, based on the significance test,

the significance output is 0.013. Since this value is less than 0.05 (0.013 < 0.05), it confirms that Budget Target Clarity significantly affects the Performance of Regional Government Organizations. Therefore, H0 is rejected, and H1 is accepted, indicating a multiple linear relationship between Budget Target Clarity and the Performance of Regional Government Organizations. Consequently, the third hypothesis is accepted.

Farah et al., (2023) Examined the influence of Budget Participation, Budget Target Clarity, and Budget Evaluation on the Performance of Government Officials in SKPD Pekanbaru, with significant findings. (Handoko & Anjaningrum, 2024) conducted a study on the influence of Budget Participation and Budget Target Clarity on the Performance of Regional Government Officials in Aceh, finding that participation significantly affects performance, whereas target clarity does not. Clear budget targets help budget implementers in execution. Unclear budget targets can cause confusion and dissatisfaction, leading to a lack of motivation to achieve the desired performance. (Johan et al., 2024). This condition highlights the importance of clear budget targets, as they facilitate government officials in budget formulation and achieving set targets. Conversely, unclear budget targets can lead to job dissatisfaction, negatively impacting organizational performance. A well-defined budget target simplifies accountability for organizational success or failure.

The Influence of Accounting Control on the Performance of Regional Government Organizations

The fourth hypothesis test using the t-test yielded a t-value of -2.194 for variable X3, leading to the rejection of H0. This means that, to some extent, Accounting Control influences the Performance of Regional Government Organizations. Additionally, based on the significance test, the significance output is 0.037. Since this value is less than 0.05 (0.037 < 0.05), it confirms that Accounting Control significantly affects the Performance of Regional Government Organizations. Therefore, H0 is rejected, and H1 is accepted, indicating a multiple linear relationship between Accounting Control and the Performance of Regional Government Organizations. Consequently, the fourth hypothesis is accepted.

Rahmawati et al. (2022) conducted a study on the influence of Budget Target Clarity and Accounting Control on the Performance of Government Officials in Tanjung Jabung Timur, finding that both variables significantly affect government officials' performance. According to Lisa et al. (, economic efficiency and service effectiveness provided by local government agencies to the public serve as key performance indicators for regional governments. Achieving these indicators enhances the quality of government agency performance. Accounting Control is based on accounting figures such as budgets, cost standards, and budget flexibility. Its purpose is to ensure that planning and recording processes are executed properly, thereby maintaining financial integrity across

organizational activities. Effective control mechanisms enable decision-making that aligns with organizational plans and enhances performance achievements.

To identify and prevent budget deviations, Accounting Control plays a crucial role. It allows superiors to correct and control any discrepancies that may arise. Accounting Control facilitates planning and monitoring of activities and organizational performance, providing essential insights for decision-makers. This study aligns with previous research conducted by (Lisa et al., 2023), which found that Accounting Control does not affect government agency accountability. This suggests that, despite proper Accounting Control, ineffective and inefficient decision-making can still lead to poor performance outcomes.

CONCLUSION

This study concludes that participation in budget preparation, budget target clarity, and accounting controls, both collectively and individually, significantly influence the performance of regional government organizations. The results of the hypothesis test using multiple linear regression indicate that all three variables positively contribute to enhancing organizational performance. Budget participation fosters a sense of ownership and strengthens communication between superiors and subordinates. Budget target clarity provides direction and motivation for employees, while accounting control ensures reliability and accuracy in budget execution and financial reporting. These findings reinforce the notion that well-integrated budgetary planning and control mechanisms are essential for achieving high performance in the public sector.

The findings of this study have several practical implications for regional government management. First, encouraging greater participation in the budget preparation process can improve employee commitment and performance by fostering transparency and mutual understanding. Second, clarifying budget targets is critical for reducing ambiguity, increasing motivation, and guiding decision-making. Third, strengthening accounting control systems is vital to ensure the reliability of financial data and prevent the misuse of public resources. Together, these elements support a governance system that is accountable, efficient, and responsive to public needs. Policymakers should consider these variables as key levers in designing performance-oriented financial management systems in regional governments.

Future research could explore the role of moderating or mediating variables, such as leadership style, organizational culture, or motivation, in the relationship between budgetary factors and organizational performance. Additionally, comparative studies across different regions or levels of government (e.g., city vs. provincial) may offer insights into contextual factors that affect the strength of these relationships. It is also recommended to incorporate qualitative methods, such as interviews or case studies, to gain a deeper understanding of the dynamics behind budget

participation and internal control in practice. Lastly, longitudinal studies could help assess the long-term impact of these factors on performance over multiple fiscal periods.

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