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Budget target accuracy, human resource quality, and performance-based budgeting quality: The intervening role of internal control in Manado City

Dewinta Rantung
Corresponding author:
dewintarantung@gmail.com
Postgraduate Program
Sam Ratulangi University
Indonesia

Jenny Morasa
Postgraduate Program
Sam Ratulangi University
Indonesia

Hendrik Gamaliel
Postgraduate Program
Sam Ratulangi University
Indonesia

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ABSTRACT

Performance-based budgeting (PBB) is expected to link public spending to measurable results, yet its quality remains uneven across Indonesian local governments. The Manado City Government illustrates this problem: it received a BB rating in the 2024 performance accountability assessment (SAKIP score of 72.06), indicating that accountability still needs improvement. Earlier studies mostly treat internal control as a direct determinant of accountability or budgeting outcomes. This study instead examines internal control as an intervening mechanism through which budget target accuracy and human resource quality translate into better PBB quality. A quantitative explanatory design was applied to 181 civil servants involved in planning, budgeting, financial management, internal control, and reporting across 25 regional government organizations. Respondents were selected by purposive sampling and surveyed by questionnaire between May and July 2025, and the data were analyzed using Partial Least Squares–Structural Equation Modeling (PLS-SEM). Budget target accuracy and human resource quality have positive and significant effects on both internal control and PBB quality, internal control in turn positively affects PBB quality, and it partially mediates both relationships. However, discriminant validity was not fully established and explained variance is very high, so the results are best read as associations within a closely integrated budgeting system rather than as independent causal effects. Local governments should set clear and measurable budget targets, strengthen the competence of finance personnel, and embed internal control monitoring in every stage of the budget cycle.

Keywords: performance-based budgeting; budget target accuracy; human resource quality; internal control; mediation; local government
JEL Classification: H61; H83

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1. Introduction

Strengthening performance-based budgeting is increasingly important because public budgets are expected not only to finance government activities but also to demonstrate measurable results, efficiency, and accountability. In a performance-oriented public sector, budget allocation should be closely connected with organizational priorities, performance indicators, outputs, and outcomes. Consequently, the quality of performance-based budgeting becomes an important element in determining whether public resources are directed toward programs that produce meaningful results.

This issue is particularly relevant to the Manado City Government. The Government Agency Performance Accountability System (SAKIP) score increased from 70.39 in 2023 to 72.06 in 2024 (Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi [Kementerian PANRB], 2023, 2025). Despite this improvement, the rating remained at BB. The evaluation covers performance planning, performance measurement, performance reporting, and internal evaluation of performance accountability (Peraturan Presiden Republik Indonesia Nomor 29 Tahun 2014, 2014). Thus, the increase in the score does not necessarily indicate that performance accountability has reached an optimal level. The continuing BB rating indicates that improvements in the alignment between planning, budgeting, implementation, control, and performance evaluation remain necessary.

Performance-based budgeting requires budget targets that are clear, realistic, measurable, and aligned with organizational priorities. When budget targets are appropriately formulated, government organizations have a stronger basis for allocating resources, establishing performance indicators, and evaluating program achievement. Previous research has examined performance-based budgeting implementation, budgeting quality, and the use of performance information in the public sector (Fitz Verploegh et al., 2023; Huy and Phuc, 2022; Mauro et al., 2017; Octariani et al., 2017). Studies in Indonesian local-government settings have also examined performance-based budgeting and related accountability issues (Paputungan et al., 2017; Pongoh et al., 2021; Sofyani and Prayudi, 2018). However, much of the existing literature has focused on performance accountability as the final outcome rather than directly examining the quality of performance-based budgeting itself.

Human resource quality is another important consideration. The implementation of performance-based budgeting involves planning, budgeting, financial management, performance measurement, reporting, and evaluation. These processes require personnel with adequate technical competence, organizational understanding, training, and professional capability. Empirical evidence, however, remains mixed. Ratmono and Suryani (2016), for example, found that internal control and supervision contributed to successful performance-based budgeting, while their study did not confirm a significant effect of human resource quality. Similarly, Sunari and Biduri (2024) reported that human resource quality did not significantly influence performance-based budgeting, although leadership and rewards were significant. Research on local-government performance accountability has also examined human resource competence together with internal control and related organizational factors (Saputra, 2022).

Internal control may provide an important explanation for these relationships. Effective internal control establishes procedures for risk identification, control activities, information and communication, and monitoring. In budgeting, these

mechanisms can help ensure that budget implementation remains consistent with approved targets and organizational objectives. Research by Rosayda et al. (2023) also indicates that internal control, human resource competence, and performance-based budgeting are relevant to government performance accountability. Other studies likewise highlight internal control alongside information technology, organizational commitment, and related factors in explaining government accountability (Bonsu et al., 2023; Putri, 2025; Tauda et al., 2025). However, internal control has more commonly been treated as a direct explanatory variable rather than as a mechanism linking organizational resources to the quality of performance-based budgeting.

The literature therefore indicates two important gaps. First, empirical findings concerning the contribution of human resource quality to performance-based budgeting are not fully consistent. Second, previous studies have generally examined direct relationships or placed performance-based budgeting as an explanatory variable for accountability and organizational performance. Relatively limited attention has been given to the role of internal control as an intervening mechanism between budget target accuracy, human resource quality, and performance-based budgeting quality.

This study addresses these gaps by developing an integrated model that examines budget target accuracy and human resource quality as antecedents of performance-based budgeting quality, while positioning internal control as an intervening mechanism. The novelty therefore lies not simply in including internal control, but in examining how internal control helps translate accurate budget targets and capable human resources into higher-quality performance-based budgeting.

Accordingly, this study aims to examine the effects of budget target accuracy and human resource quality on performance-based budgeting quality and to investigate whether internal control mediates these relationships in the Manado City Government.

2. Literature review

2.1 Goal setting theory

Goal Setting Theory explains that clear, specific, and measurable objectives provide direction for individual and organizational behavior. Goals also function as standards against which performance can be evaluated. In public budgeting, budget targets represent organizational objectives that guide resource allocation and provide a basis for evaluating program achievement.

This theory is particularly relevant to budget target accuracy. When targets are clearly defined, personnel have a stronger understanding of priorities and expected results. Clear targets can also support internal control because deviations between planned and actual performance become easier to identify. Thus, Goal Setting Theory provides the main theoretical basis for the relationships involving budget target accuracy, internal control, and performance-based budgeting quality (Locke and Latham, 2002).

2.2 Human capital theory

Human Capital Theory views education, training, knowledge, and skills as forms of productive capital that can enhance individual productivity and organizational capability (Becker, 1993). In local government, personnel involved in planning and budgeting need sufficient technical and managerial competence to translate policy objectives into realistic programs, budgets, and performance indicators.

Accordingly, human resource quality is expected to influence both the quality of performance-based budgeting and the effectiveness of internal control. Competent employees are more capable of

understanding procedures, identifying risks, implementing control activities, and monitoring results.

2.3 New public management

New Public Management emphasizes efficiency, effectiveness, performance measurement, accountability, and results in public-sector management (Greiling, 2005). Performance-based budgeting reflects this orientation by connecting financial resources with expected outputs and outcomes. From this perspective, budget quality cannot be separated from the extent to which public organizations use resources efficiently and evaluate their results.

2.4 COSO internal control framework

The COSO framework conceptualizes internal control through five components: control environment, risk assessment, control activities, information and communication, and monitoring activities. These components support organizations in achieving their objectives and ensuring that activities are implemented effectively (Committee of Sponsoring Organizations of the Treadway Commission [COSO], 2013). In performance-based budgeting, internal control helps monitor budget implementation, identify risks and deviations, and support corrective actions.

2.5 Performance-based budgeting quality

Performance-based budgeting links budget resources with expected performance. Its quality depends on whether budget allocations are aligned with organizational priorities, performance indicators, expected outputs, and outcomes. A high-quality budgeting process should therefore support efficient resource use, effective program implementation, and performance accountability.

The relevance of this issue is evident in the Manado City Government, where the SAKIP score improved but remained in the BB category. This indicates that improving formal budget processes alone may not be sufficient. The alignment of budget targets, employee capability, and internal control is also important for translating budget allocations into measurable performance.

2.6 Budget target accuracy and performance-based budgeting quality

Accurate budget targets provide clear direction for resource allocation and program implementation. When targets are specific, measurable, and aligned with organizational priorities, government personnel can more easily determine what should be achieved and how resources should be allocated.

Goal Setting Theory supports this relationship because clear objectives provide direction and performance standards. In performance-based budgeting, accurate targets strengthen the connection between planning, budget allocation, implementation, and evaluation. This argument is consistent with prior public-sector budgeting research emphasizing budget quality, performance information, and alignment between planning and budgeting (Huy and Phuc, 2022; Octariani et al., 2017).

H_1: Budget target accuracy has a positive and significant effect on performance-based budgeting quality.

2.7 Human resource quality and performance-based budgeting quality

Performance-based budgeting requires personnel who understand financial regulations, budgeting procedures, performance indicators, and organizational objectives. Employees with stronger competencies should be better able to prepare realistic budgets and assess whether resource allocations support expected performance.

Human Capital Theory suggests that employee knowledge and skills increase

organizational productive capacity. However, previous empirical findings are not consistent. Sunari and Biduri (2024), for example, found that human resource quality did not significantly affect performance-based budgeting. This inconsistency provides a basis for further testing the relationship in the context of the Manado City Government.

H_2: Human resource quality has a positive and significant effect on performance-based budgeting quality.

2.8 Budget target accuracy and internal control

Accurate targets create standards that can be used to monitor budget implementation. Clear performance indicators make it easier to identify deviations and determine whether corrective action is necessary. Therefore, budget target accuracy should strengthen the implementation of internal control. From the perspective of Goal Setting Theory, clear targets provide observable standards for monitoring and feedback (Locke and Latham, 2002).

H_3: Budget target accuracy has a positive and significant effect on internal control.

2.9 Human resource quality and internal control

Internal control depends not only on formal procedures but also on the people who implement them. Personnel need sufficient knowledge to identify risks, understand control procedures, maintain reliable information, and conduct monitoring.

Consequently, higher human resource quality should support more consistent internal control implementation. Empirical research in local-government settings also links human-resource competence and internal control with government performance accountability (Saputra, 2022).

H_4: Human resource quality has a positive and significant effect on internal control.

2.10 Internal control and performance-based budgeting quality

Internal control supports budgeting by reducing deviations, strengthening monitoring, and ensuring that activities and expenditures remain consistent with established objectives and regulations. Effective control also provides information about whether programs achieve their intended outputs and outcomes.

Previous research has demonstrated the relevance of internal control to performance-based budgeting and government accountability. Ratmono and Suryani (2016) found that the implementation of the Government Internal Control System contributed to the success of performance-based budgeting. More recent evidence likewise indicates that internal control is positively associated with government performance accountability (Putri, 2025; Saputra, 2022; Tauda et al., 2025).

H_5: Internal control has a positive and significant effect on performance-based budgeting quality.

2.11 Internal control as an intervening mechanism

Budget target accuracy and human resource quality may influence performance-based budgeting not only directly but also through internal control. Accurate targets provide standards for monitoring, while competent personnel provide the capacity to implement control procedures.

Thus, internal control can explain how organizational direction and employee capability are translated into budgeting outcomes. This represents the central mechanism tested in this study.

H_6: Internal control mediates the positive effect of budget target accuracy on performance-based budgeting quality.

H_7: Internal control mediates the positive effect of human resource quality on performance-based budgeting quality.

2.12 Conceptual framework

Figure 1 summarizes the proposed relationships among the study variables. Budget target accuracy (X1) and human resource quality (X2) are expected to influence performance-based budgeting quality (Y) directly and indirectly through internal control (Z). The framework therefore integrates five direct paths (H1–H5) and two mediation paths (H6–H7).

Figure 1. Conceptual Framework

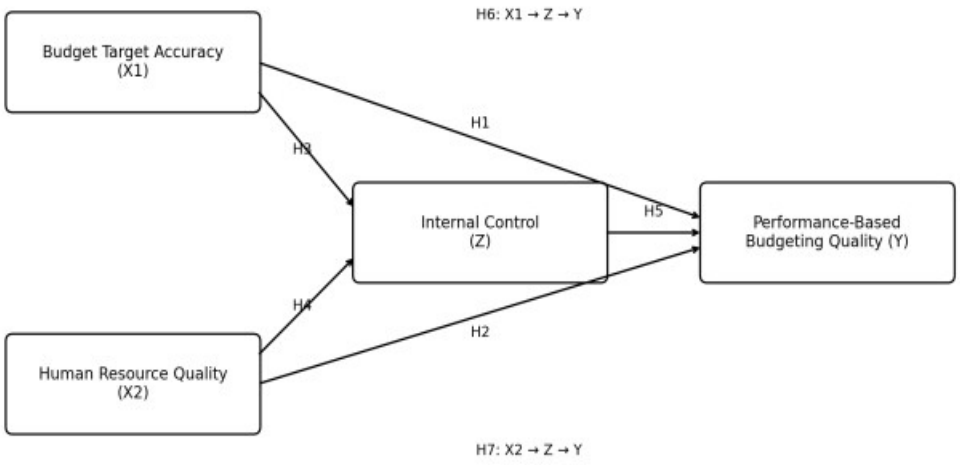


Figure 1. Conceptual framework

3. Research method

This study used a quantitative explanatory design to examine the hypothesized relationships among budget target accuracy, human resource quality, internal control, and performance-based budgeting (PBB) quality. Budget target accuracy and human resource quality were specified as independent variables, internal control as the intervening variable, and PBB quality as the dependent variable. The research was conducted across 25 Regional Government Organizations (OPDs) of the Manado City Government. Respondents were selected purposively because the study required personnel directly involved in planning, budgeting, financial management, accounting, treasury, internal control, and reporting, and a total of 181 respondents participated. Primary data were collected through questionnaires using a five-point Likert scale during May–July 2025. Budget target accuracy was measured through target clarity, specificity, priorities, expected outcomes, performance indicators, comprehensive planning, and accountability. Human resource quality was measured through competence, education, training, organizational understanding, and professional capability. Internal control was assessed through the five COSO components, and PBB quality was measured through efficiency, effectiveness, and performance accountability.

Data were analyzed using Partial Least Squares–Structural Equation Modeling

(PLS-SEM) with SmartPLS 4 (Hair et al., 2019; Ringle et al., 2024). The measurement model was assessed through indicator reliability, convergent validity, construct reliability, and discriminant validity. The structural model was evaluated using R^2, f^2, model-fit indicators, path coefficients, and bootstrapping. Direct effects were used to test H1–H5, while specific indirect effects were used to test H6 and H7. Mediation was interpreted as partial when both direct and indirect effects were significant.

4. Result and discussion

4.1 Descriptive statistics

The descriptive results indicate generally favorable perceptions of all four constructs. Budget target accuracy recorded a mean of 50.55, human resource quality 41.27, internal control 63.22, and performance-based budgeting quality 83.43. These results suggest that respondents generally perceived the budgeting process, employee capability, internal control, and PBB implementation positively.

Table 1. Descriptive Statistics

Variable	N	Minimum	Maximum	Mean	SD
Budget Target Accuracy	181	16	60	50.55	10.83
Human Resource Quality	181	13	50	41.27	8.72
Internal Control	181	22	75	63.22	12.97
PBB Quality	181	26	100	83.43	17.66

4.2 Measurement model

The measurement model was evaluated using indicator reliability, convergent validity, construct reliability, and discriminant validity. The outer loadings ranged from 0.812 to 0.928, while the AVE values were 0.802 for budget target accuracy, 0.774 for human resource quality, 0.794 for internal control, and 0.784 for performance-based budgeting quality. All values exceeded the recommended thresholds, indicating satisfactory convergent validity. Construct reliability was also satisfactory, as Cronbach's alpha, rho_A, and composite reliability values exceeded 0.70 (Dijkstra and Henseler, 2015; Hair et al., 2019). Discriminant validity was assessed using the Heterotrait–Monotrait Ratio (HTMT), a recommended criterion for assessing discriminant validity in variance-based SEM (Henseler et al., 2015). The HTMT values ranged from 0.979 to 1.003. Because these values are at or above 1.00 for some construct pairs, the results do not provide satisfactory evidence of discriminant validity for all constructs. Following Henseler et al. (2015), this indicates that the measurement model may contain substantial conceptual overlap. The constructs were retained for the structural analysis because they were specified as theoretically distinct variables in the research model; however, the structural results must be interpreted cautiously because insufficient discriminant validity can affect the distinctness of the estimated relationships.

4.3 Structural model

The structural model demonstrates strong explanatory power. The R^2 value for internal control was 0.957, indicating that 95.7% of its variance was explained by budget target accuracy and human resource quality. The R^2 value for PBB quality was 0.982, meaning that 98.2% of its variance was explained jointly by budget target accuracy, human resource quality, and internal control.

The largest effect sizes were observed for budget target accuracy on PBB quality

(f^2=0.816) and on internal control (f^2=0.795). The effect of internal control on PBB quality was smaller (f^2=0.085) but remained statistically significant. The SRMR was 0.032, indicating a satisfactory model fit.

4.4 Hypothesis testing

All five direct hypotheses were supported. The strongest direct relationship was budget target accuracy to internal control (β=0.609), followed by budget target accuracy to PBB quality (β=0.532). Human resource quality also showed positive effects on PBB quality and internal control. Internal control had the smallest direct coefficient but remained statistically significant.

Table 2. Direct effects

Hypothesis	Relationship	β	t-statistic	p-value	Decision
H1	X1 → Y	0.532	8.547	<0.001	Supported
H2	X2 → Y	0.284	5.487	<0.001	Supported
H3	X1 → Z	0.609	8.975	<0.001	Supported
H4	X2 → Z	0.380	5.568	<0.001	Supported
H5	Z → Y	0.187	2.804	0.005	Supported

Table 3. Indirect effects

Hypothesis	Indirect Relationship	β	t-statistic	p-value	Decision
H6	X1 → Z → Y	0.114	2.588	0.010	Supported
H7	X2 → Z → Y	0.071	2.592	0.010	Supported

Both indirect relationships were significant. Because the corresponding direct effects also remained significant, internal control functions as a partial mediator in both relationships.

4.5 Discussion

Budget target accuracy and performance-based budgeting quality

The results support H1. Budget target accuracy positively affects PBB quality (β=0.532; p<0.001). This indicates that when budget targets are clear, measurable, and aligned with organizational priorities, the budgeting process becomes more closely connected to expected performance.

The finding is consistent with Goal Setting Theory because clear objectives provide direction for organizational action. It also supports prior research showing that budget target characteristics are important for public-sector accountability and budgeting outcomes. In practical terms, accurate targets help government units establish appropriate performance indicators and evaluate whether resource allocations support planned results. The relatively large coefficient also suggests that target accuracy is one of the most important factors in the model.

Human resource quality and performance-based budgeting quality

H2 is supported because human resource quality positively affects PBB quality (β=0.284; p<0.001). Personnel with stronger competence are more capable of interpreting regulations, preparing realistic budget proposals, establishing performance indicators, and assessing budget realization.

This finding provides empirical support for Human Capital Theory. It also contributes to the mixed literature concerning human resource quality. While

Sunari and Biduri (2024) did not find a significant direct effect, the present results indicate that human resource capability is relevant in the Manado context.

The difference may reflect contextual variation among local governments. The effect of human resource quality can depend on whether personnel are directly involved in budgeting and whether their competencies are supported by organizational systems. In this study, respondents were specifically selected from functions related to planning, budgeting, finance, control, and reporting, making their competencies directly relevant to PBB implementation.

Budget target accuracy and internal control

H3 receives strong support, with a coefficient of 0.609 ($p<0.001$). This is the strongest relationship in the model. Accurate budget targets provide clear benchmarks for monitoring and evaluating implementation. When objectives and performance indicators are well defined, deviations can be identified more easily and corrective action can be taken.

This result is consistent with the feedback principle in Goal Setting Theory. Targets do not merely direct organizational behavior; they also provide standards against which actual performance can be assessed. Therefore, better target formulation strengthens the foundation for internal control.

Human resource quality and internal control

The findings support H4, with human resource quality positively affecting internal control ($\beta=0.380$; $p<0.001$). This result indicates that the effectiveness of internal control depends partly on employee capability.

Internal control procedures can only function effectively when personnel understand risks, procedures, documentation requirements, communication channels, and monitoring responsibilities. Thus, investments in training and competency development can improve not only employee performance but also the implementation of organizational control mechanisms.

Internal control and performance-based budgeting quality

H5 is supported because internal control has a positive and significant effect on PBB quality ($\beta=0.187$; $p=0.005$). Although the coefficient is smaller than those of the other direct relationships, the result confirms that internal control remains an important element in the budgeting process.

The finding is consistent with Ratmono and Suryani (2016), who identified the Government Internal Control System as one of the factors contributing to successful performance-based budgeting. It also complements more recent evidence showing the importance of internal control in strengthening public-sector accountability (Putri, 2025; Saputra, 2022; Tauda et al., 2025).

The relatively smaller effect size suggests that internal control may not be sufficient by itself to determine PBB quality. Rather, its contribution becomes more meaningful when combined with accurate budget targets and capable personnel.

Mediation of internal control between budget target accuracy and PBB quality

H6 is supported because budget target accuracy has a significant indirect effect on PBB quality through internal control ($\beta=0.114$; $p=0.010$). The direct effect of budget target accuracy on PBB quality also remains significant. Therefore, internal control partially mediates the relationship.

This result provides an important explanation of the mechanism underlying H1. Accurate budget targets do not improve PBB quality only because they

clarify planning. They also establish standards that make monitoring and corrective action more effective. Thus, the pathway can be understood as:

Accurate targets → stronger internal control → better PBB quality.

This mediation result is an important contribution because previous studies have more often examined internal control as a direct determinant rather than as a mechanism linking budget characteristics to budgeting quality.

Mediation of internal control between human resource quality and PBB quality

H7 is also supported. Human resource quality has a significant indirect effect on PBB quality through internal control (β=0.071; p=0.010), while the direct effect remains significant. Internal control therefore partially mediates this relationship.

The result indicates that competent employees contribute to PBB quality in two ways. First, they can directly perform budgeting tasks more effectively. Second, they can strengthen internal control by applying procedures, identifying risks, maintaining information, and conducting monitoring more effectively.

This finding provides a more complete explanation of the role of human resources. Employee competence alone is not necessarily sufficient; its contribution becomes stronger when embedded in an organizational control system.

5. Conclusion

This study examined whether budget target accuracy and human resource quality are associated with performance-based budgeting (PBB) quality in the Manado City Government, and whether internal control serves as an intervening mechanism. All seven hypotheses are supported: budget target accuracy and human resource quality have positive and significant effects on PBB quality and on internal control, internal control contributes positively to PBB quality, and it partially mediates both effects because the direct effects remain significant. Theoretically, the findings position internal control not only as a direct determinant but also as an organizational mechanism through which clear targets (Goal Setting Theory) and employee capability (Human Capital Theory) are translated into better budgeting. Practically, the Manado City Government should formulate measurable and realistic budget targets, develop the competence of personnel in public financial management, and reinforce internal control, particularly monitoring, risk assessment, information, and corrective action, as part of the budgeting cycle rather than as separate activities.

These findings should be interpreted with caution. The HTMT values ranged from 0.979 to 1.003, so discriminant validity was not fully established and some constructs may overlap conceptually, while the very high explained variance suggests that these aspects operate within the same public financial management process. The results are therefore best read as associations within a closely integrated budgeting system rather than as independent causal effects. The study is also limited to one local government and cross-sectional questionnaire data, which constrain generalizability and may have led respondents to perceive related constructs similarly. Future research should refine the measurement instruments and reassess discriminant validity, use alternative data sources or measurement approaches, extend the analysis to other local governments with longitudinal data, and consider additional factors such as leadership, digital budgeting systems, organizational commitment, political factors, and external oversight.

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