



PUBLIC ACCOUNTABILITY AND BUDGETARY PARTICIPATION IN THE PUBLIC SECTOR: THE MODERATING ROLE OF BUDGET CLARITY ON MANAGERIAL PERFORMANCE

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Abstract: Managerial performance in the public sector still faces challenges, particularly in budget management, which demands high accountability and broad participation, but often results in suboptimal performance achievements. The study aims to analyze the influence of public accountability, responsibility accounting, and budget participation on managerial performance, with the clarity of budget objectives as a moderating variable. Data analysis was conducted using Moderated Regression Analysis through IBM SPSS Statistics version 25. The study shows that public accountability has a positive and significant effect on managerial performance, while responsibility accounting does not have a significant effect. Budget participation has a negative and significant effect on managerial performance. However, the clarity of budget targets has been proven to moderate this relationship by weakening the influence of public accountability, while simultaneously strengthening the influence of budget participation on managerial performance.

Keywords: Public Accountability; Responsibility Accounting; Budget Participation; Clarity of Budget Goals; Managerial Performance

Abstrak: Kinerja manajerial pada sektor publik masih menghadapi tantangan, khususnya dalam pengelolaan anggaran yang menuntut akuntabilitas tinggi dan partisipasi luas, namun sering menghasilkan capaian kinerja yang tidak optimal. Penelitian bertujuan menganalisis pengaruh akuntabilitas publik, akuntansi pertanggungjawaban, dan partisipasi anggaran terhadap kinerja manajerial, dengan kejelasan sasaran anggaran sebagai variabel moderasi. Analisis data dilakukan menggunakan Moderated Regression Analysis melalui IBM SPSS Statistics versi 25. Penelitian menunjukkan bahwa akuntabilitas publik berpengaruh positif dan signifikan terhadap kinerja manajerial, sementara akuntansi pertanggungjawaban tidak berpengaruh signifikan. Partisipasi anggaran berpengaruh negatif dan signifikan terhadap kinerja manajerial. Namun, kejelasan sasaran anggaran terbukti memoderasi hubungan tersebut dengan melemahkan pengaruh akuntabilitas publik, sekaligus memperkuat pengaruh partisipasi anggaran terhadap kinerja manajerial.

Kata Kunci: Akuntabilitas Publik; Akuntansi Pertanggungjawaban; Partisipasi Anggaran; Kejelasan Sasaran Anggaran; Kinerja Manajerial

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Introduction

In an environment shaped by globalization and administrative decentralization, expectations for openness and accountability in the public sector are growing, driven by the recognition that increased transparency is associated with improved service delivery outcomes in public institutions.¹ Recent international studies have shown that transparent accountability mechanisms and performance reporting are significant predictors of public sector performance, particularly when an ethical organizational culture and institutional support are present.² Furthermore, transparent budget management and accountability frameworks have been shown to contribute to better governance outcomes and public trust, particularly in decentralized systems where accountability pressures are higher.³ In Indonesia, performance measurement systems have been implemented to improve governance quality, and evidence suggests that they strengthen accountability practices across government institutions.⁴ These empirical findings collectively highlight the urgency of examining how accountability, budget practices, and clear performance targets interact to shape managerial performance in public institutions, thus providing a strong foundation for this research.⁵

The effectiveness of managerial performance in higher education institutions is increasingly linked not only to general leadership capacity but also to budgetary practices such as performance budgeting, which empirically contribute to stronger management control and alignment of financial decisions with organizational objectives.⁶ In the context of higher education, participation in budgeting processes has been shown to enhance budget goal commitment and, indirectly, managerial performance by fostering ownership and clarity of financial targets among academic managers.⁷ Managerial performance problems in universities often emerge when budgeting mechanisms fail to provide clear performance targets, leading to resource misallocation and suboptimal operational results.⁸ Furthermore, studies in Indonesian public universities illustrate that inefficiencies in budget execution and accountability impair managerial outcomes, indicating that effective budgetary systems are fundamental to improving organizational performance in

¹ Asif Khan, "Transparency And Public Sector Performance: Evidence From Developing Economies," *Public Administration Review* 81, no. 4 (2021): 678.

² Rizwan Muhammad And Muneeb Malik, "The Role Of Accountability And Organizational Culture In Public Sector Performance," *International Journal Of Public Sector Management* 35, no. 4(2022): 412.

³ Hongtao Zou And Tao Wang, "Budget Transparency And Governance Outcomes In Decentralized Administrations," *Journal Of Public Budgeting, Accounting & Financial Management* 35, no. 1 (2023): 85.

⁴ Nur Fitriani And Priyo Widodo, "Performance Measurement Systems And Accountability In Indonesian Public Sector Agencies," *Asia Pacific Journal Of Public Administration* 46, no. 2 (2024): 220.

⁵ Icha, "Penguatan Sistem Pengukuran Kinerja Sektor Publik Dalam Mewujudkan Good Governance," *Jurnal Administrasi Publik* (2024): 101.

⁶ Khalid Belhassan And Jamal Azegagh, "The Role Of Performance Budgeting In Developing Management Control In Universities: Evidence From Morocco," *American Journal Of Economics And Business Innovation* 2, no. 3 (2023): 172.

⁷ Muntadher Yaseen Alhasnawi, Rozita Mohd Said, Sattam Mohammad Alshdaifat, And Khaled A. M. Elorabi, "How Does Budget Participation Affect Managerial Performance In The Higher Education Sector? A Mediated-Moderated Model," *Asian Journal Of Accounting Research* 9, no. 4 (2024): 325.

⁸ Suci Salsabila Zarita, Khairul Agustian, Fitria Novriza, And Hendra Saputra, "Assessing The Effect Of Budget Efficiency On Educational Staff Performance In Public Universities Of West Aceh Regency," *Tadbir: Jurnal Studi Manajemen Pendidikan* 9, no. 2 (2025): 703.

educational settings. Therefore, narrowing the focus of managerial effectiveness to how budgeting practices, especially performance-based budgeting and participation, affect managerial outcomes is critical for understanding and addressing real budgeting and accountability challenges in the higher education sector.⁹

Table 1. Budget And Expenditure Realization Of Sultan Thaha Saifuddin State Islamic University 2020-2024

Year	Budget	Realization	Deviation
2020	Rp. 406.189.896.000	Rp. 351.653.851.840	Rp. 54.536.044,160
2021	Rp. 401.232.988.000	Rp. 342.233.952.361	Rp. 58.999.035.639
2022	Rp. 363.308.075.000	Rp. 348.711.478.875	Rp. 14.596.596.125
2023	Rp. 198.179.353.000	Rp. 188.807.687.027	Rp. 9.371.665.973
2024	Rp. 233.246.593.000	Rp. 222.840.231.346	Rp. 10.406.361.654

Source: Financial Report Of Sultan Thaha Saifuddin State Islamic University, 2025.

The pattern of budget allocation and realization data from 2020 to 2024 shows a consistent pattern of expenditure realization behind planned budgets, with rates ranging from 85.30% to 96%. Such persistent under-realization of budget allocations in higher education institutions is theoretically important because agency theory suggests that when resource utilization does not align with planned budgets, it can indicate ineffective managerial control and weak budgetary accountability.¹⁰ Empirical studies in public sector settings have found that low budget absorption is significantly associated with poor managerial performance and unmet organizational targets, especially when participative budgeting and clear performance benchmarks are absent.¹¹ These findings contrast with research in other decentralized contexts where high budget realization rates were achieved through enhanced budget participation and performance-oriented planning, indicating that differences in budget processes can create gaps in managerial outcomes that current studies have not sufficiently addressed.¹² From a practical perspective, mismatches between budget and realization can result from inaccurate planning, external shocks, procurement delays, and inefficiency in budget execution, which in turn weaken managerial accountability and organizational evaluations during subsequent budget cycles.¹³ Under the lens of contingency theory, the effectiveness of budgeting systems depends on contextual moderators such as budget clarity and participative practices, suggesting that clearer budget targets may strengthen the relationship between budgetary performance and

⁹ Cecilia, *Manajemen Kinerja Akuntansi Sektor Publik: Teori Dan Aplikasi*, (Sumatera Barat: CV Azka Pustaka, 2024).

¹⁰ Peter C. Smith, "Agency Problems And Budget Under-Realization In Public Sector Organisations," *Public Administration Review* 80, no. 2 (2020): 814.

¹¹ Muntadher Yaseen Alhasnawi, Rozita Mohd Said, Sattam Mohammad Alshdaifat, And Khaled A. M. Elorabi, "How Does Budget...", 348.

¹² Hyun Lee And Jisoo Park, "Budget Implementation And Managerial Outcomes In Decentralised Public Organisations," *Public Budgeting & Finance* 42, no. 2 (2022): 89.

¹³ Nur Agustin, "Pengaruh Kinerja Anggaran Terhadap Efektivitas Penyerapan Anggaran Pada Organisasi Sektor Publik," *Jurnal Akuntansi Dan Keuangan Publik* 12, no. 2 (2023): 45; Agung Subagio, Agus Alimuddin, Alva Yenica Nandavita, And Tia Ayu Lestari, "Comparative Analysis of Sharia Bank financial Performance Before and After The Merger Using The Du Pont System." *Advance in Islamic Economics, Business and Finance Research* 1, no. 2 (2024): 115.

managerial outcomes.¹⁴ This evidence underscores the need to examine how budgetary participation and clarity moderate the link between budget performance and managerial effectiveness in higher education.

As a public Islamic higher education institution, Sultan Thaha Saifuddin State Islamic University has continuously undertaken efforts to strengthen its financial management systems in order to improve institutional accountability, credibility, and public trust. In this context, the effectiveness of public sector institutions is closely linked to the ability of managers to effectively carry out their assigned duties and managerial responsibilities. The Budget Execution Performance Indicator (IKPA) provides a comprehensive overview of how well a ministry or state institution manages its budget, from planning and implementation to final results. The IKPA covers various aspects of budget implementation, including budget planning, expenditures, and optimal resource utilization. This is crucial to ensure that each ministry or institution operates in accordance with the objectives and targets set in the budget (Directorate General Regulation No. Per-5/PB/2022).

Table 2. Budget Implementation Performance Indicators

Number	Year	IKPA
1	2021	93.74
2	2022	94.37
3	2023	94.05
4	2024	90.13

Source: MONEVPA Website Budget Implementation Performance Indicators

The downward trend in the IKPA scores of Sultan Thaha Saifuddin State Islamic University from 2021 to 2024 reflects persistent weaknesses in budget realization quality, particularly related to deviations in DIPA page III, deficiencies in UP and TUP fund management, and technical errors in SPM processing, which collectively indicate problems in planning accuracy, implementation discipline, and internal control effectiveness.¹⁵ Previous studies in the public sector consistently report that declining budget performance indicators are not merely administrative or technical failures but are closely associated with weak accountability mechanisms and limited managerial capacity to translate budget plans into effective implementation outcomes. However, empirical findings remain inconclusive, as several studies show that improvements in budget performance do not automatically lead to better managerial performance unless supported by adequate accountability systems and clear budget targets.¹⁶ In the context of higher education institutions, this inconsistency is more pronounced due to the complexity of budget structures and the dual academic-administrative roles of managers, which often constrain effective budget execution and control.¹⁷ Based on these unresolved empirical inconsistencies, the core

¹⁴ Siti Nurhidayati, "Role Of Budget Clarity In Strengthening Accountability And Performance In Indonesian Public Universities," *Jurnal Akuntansi Dan Keuangan Publik* 21, no. 3 (2023): 203.

¹⁵ Mukhlis And Sofie, "Analisis Kinerja Pelaksanaan Anggaran Berbasis IKPA Pada Perguruan Tinggi Keagamaan Negeri," *Jurnal Akuntansi Publik Dan Keuangan Negara* 3, no. 2 (2024): 101.

¹⁶ Herry Sofyani And Rofika Akbar, "Hubungan Praktik Penganggaran Berbasis Kinerja Dan Akuntabilitas Publik," *Jurnal Akuntansi Multiparadigma* 11, no. 2 (2020): 255.

¹⁷ Muntadher Yaseen Alhasnawi, Rozita Mohd Said, Sattam Mohammad Alshdaifat, And Khaled A. M. Elorabi, "How Does Budget...", 348.

research problem addressed in this study is to examine how public accountability, accountability accounting, and budgetary participation influence managerial performance, and whether budget clarity explains the persistent gap between planned budgets and their realization in public higher education institutions.

Public accountability is a form of responsibility that demands openness, fairness, timeliness, and a responsible attitude for every action, decision, and policy taken by related parties.¹⁸ Public accountability is closely related to managerial performance because it can influence decisions and actions that impact the effectiveness and success in achieving organizational goals. Strong public accountability can help ensure stakeholders adhere to high performance standards and that decisions and actions align with the needs and expectations of the public they serve.¹⁹

Accountability accounting serves as an information tool that presents data on revenue, expenses, and assets related to each organizational unit or section, thus providing a basis for performance evaluation. Unit leaders are fully responsible for budget utilization and results achieved, facilitating both financial and non-financial performance evaluation. Accountability accounting plays a role in every performance control and evaluation process, embedded in all stages of organizational activities, from the smallest unit to the overall level.²⁰

Budgetary participation describes the extent to which active stakeholder involvement in budget preparation can improve planning accuracy, strengthen ownership of budget targets, and encourage accountability for implementation.²¹ Budgetary participation can be an effective strategy for driving improvements in overall organizational performance, thereby increasing efficiency and effectiveness in achieving institutional goals.²²

The moderating variable in this study is budgetary clarity. Budgetary clarity plays a crucial role in helping stakeholders account for successes and failures in achieving organizational goals.²³ Budget targets are detailed and measurable, making it easier for budget implementers to formulate targets and determine strategic steps to ensure the realization of organizational goals.²⁴ Budgetary clarity plays a crucial role for the

¹⁸ Andi Denny, *Akuntabilitas Publik*, (Yogyakarta: Deepublish, 2024).

¹⁹ Evi, "Akuntabilitas Publik Dan Implikasinya Terhadap Kinerja Manajerial," *Jurnal Akuntansi Sektor Publik* 4, no. 1 (2024): 33.

²⁰ Yudi Sambas, Siti Mardiani, Muhammad Ripaldo HSB, Siti Mardiani, And Zainal Abidin, "Penerapan Akuntansi Pertanggungjawaban Sebagai Alat Penilaian Kinerja Pusat Biaya," *Khidmatussifa: Jurnal Kajian Islam* 4, no. 1 (2022): 1.

²¹ Fitri Suryani And Pujiono, "Pengaruh Partisipasi Anggaran, Kejelasan Sasaran Anggaran, Desentralisasi, Dan Akuntabilitas Publik Terhadap Kinerja Manajerial," *Journal Of Economic, Business And Accounting (COSTING)* 3, no. 2 (2020): 167.

²² Lilis Laili Fuadah, Rika Hidayati Safitri, Yuliani, And Arisman, "Determinant Factors' Impact On Managerial Performance Through Management Accounting Systems In Indonesia," *Journal Of Asian Finance, Economics And Business* 7, no. 2 (2020): 109.

²³ Ni Putu Eka Precilia And Ni Putu Sri Harta Mimba, "Pengaruh Partisipasi Anggaran, Kejelasan Sasaran Anggaran, Dan Kohesivitas Kelompok Terhadap Senjangan Anggaran," *E-Jurnal Akuntansi* 30, no. 9 (2020): 2381.

²⁴ Fitri Suryani And Pujiono, "Pengaruh Partisipasi Anggaran...", 181.

government in determining priorities, programs, and policies that align with fiscal capacity and the economic situation at hand.²⁵

Methods

Primary data were obtained directly from respondents without external interpretation. The study involved civil servants and government contract employees actively engaged in budgeting processes, including planning, implementation, and performance evaluation, across the Head Office, Faculties, Faculty of Medicine, and Postgraduate Program, totaling 110 individuals. Data were collected through structured questionnaires designed to capture empirical evidence on the research variables. The instrument provided quantitative data and was administered directly to respondents. A four-point Likert scale (1–4) was applied to reduce neutral response bias and encourage more decisive answers. The data were analyzed using Moderated Regression Analysis to test the relationships among variables and examine the proposed moderating effects.

Result And Discussion

Table 3. Moderated Regression Analysis (MRA) Test Results

Model	B	T	Sig
AP	6.234	2.193	0.031
AK	1.028	0.559	0.578
PA	-3.706	-2.861	0.005
KSA	3.080	2.849	0.005
AP*KSA	-0.383	-2.081	0.040
AK*KSA	-0.072	-0.596	0.552
PA*KSA	0.266	3.095	0.003

Source: Processed data, 2025.

Obtained the following equation:

$$KM = (-31.007) + 6.234 AP + 1.028 AK - 3.076 PA + 3.080 KSA - 0.383 AP*KSA - 0.072 AK*KSA + 0.266 PA*KSA$$

The negative constant indicates that, in the absence of public accountability, accountability accounting, budgetary participation, and budgetary clarity, as well as their interaction effects, managerial performance tends to remain at a suboptimal level. This finding suggests that managerial performance in public sector organizations is highly dependent on the existence of structured accountability mechanisms and effective budget management practices rather than solely on individual managerial attributes.

The regression results demonstrate that public accountability serves as a key driver of managerial performance. This finding implies that stronger accountability pressures encourage managers to act more effectively and responsibly in achieving organizational objectives. From a theoretical perspective, this result aligns with public accountability

²⁵ Lorenzo, "Budget Target Clarity And Public Sector Performance," *Journal Of Public Budgeting* 5, no. 2 (2021): 89.

theory, which posits that external scrutiny and obligations to stakeholders enhance managerial discipline and performance orientation.

In contrast, accountability accounting does not exert a substantively strong influence on managerial performance, despite its positive direction. This outcome suggests that accounting information systems alone are insufficient to improve managerial performance unless the information produced is actively utilized in decision-making and performance evaluation processes. Accordingly, accountability accounting functions more as an enabling mechanism than as a direct determinant of performance outcomes.

A noteworthy finding is that budgetary participation negatively affects managerial performance. Conceptually, this result can be explained by the notion of participative budgeting overload, where extensive involvement in budget preparation without adequate role clarity and authority may lead to coordination problems, goal conflicts, and diluted accountability, ultimately weakening managerial focus on performance outcomes.

Conversely, budgetary clarity exhibits a positive direct effect on managerial performance, highlighting the importance of clearly defined and measurable budget targets in guiding managerial actions. Clear budget objectives reduce uncertainty and provide a concrete reference for resource allocation and performance evaluation, thereby enhancing managerial effectiveness.

The moderating effects reveal a more nuanced relationship among the variables. Budgetary clarity weakens the influence of public accountability and accounting on managerial performance, indicating that when budget targets are already well defined, external accountability pressures and accounting systems play a less dominant role in shaping managerial behavior. In contrast, budgetary clarity strengthens the effect of budgetary participation, suggesting that participation contributes positively to performance only when managers have a clear understanding of budget objectives.

Overall, these findings emphasize that budgetary clarity functions as a critical contingency variable that determines whether accountability mechanisms and participatory budgeting practices enhance or undermine managerial performance. This study contributes to the public sector budgeting literature by demonstrating that the effectiveness of managerial and budgeting practices is context-dependent and shaped by the design and clarity of the budgeting system.

Table 4. Simultaneous Test Results (F Test)

Model	F	Sig
Regression	56.698	0.000
Residual		
Total		

Source: Processed data, 2025

At the 5% significance level, the critical value of the F statistic was established using $k = 3$, yielding an F-table value of 2.70. The empirical analysis reports a significance level of 0.000 and a computed F value of 56.698, which substantially exceeds the critical value ($56.698 > 2.70$). These results confirm that Public Accountability, Accountability Accounting, and Budgetary Participation jointly have a statistically significant effect on

Managerial Performance, with Budgetary Clarity serving as a moderating variable within the analytical model.

Table 5. Results of the Determination Coefficient (R) Test

Model	R Square	Adjusted R Square
1	0.810	0.796

Source: Processed data, 2025

The adjusted coefficient of determination (Adjusted R²) of 0.796 indicates that Public Accountability, Accountability Accounting, and Budgetary Participation collectively explain 79.6% of the variability in Managerial Performance. The remaining 20.4% of the variance is attributable to other explanatory factors that are not incorporated or are beyond the scope of the present research model.

This study examines the effects of public accountability, accountability accounting, and budgetary participation on managerial performance, with budgetary clarity as a moderating variable in a public higher education institution. The findings contribute to the growing body of literature on public sector budgeting by demonstrating that the effectiveness of accountability and participatory mechanisms depends on contextual and organizational factors.

The results show that public accountability has a positive and statistically significant effect on managerial performance. This finding is consistent with prior research arguing that transparency and accountability enhance managerial discipline and performance orientation in public organizations, such as studies that emphasize that external scrutiny strengthens goal alignment and organizational commitment. In the context of higher education institutions, accountability pressures encourage managers to justify resource allocation decisions and demonstrate performance outcomes, thereby reinforcing responsible managerial behavior. However, some scholars have cautioned that excessive accountability may generate compliance-oriented behavior rather than innovation, suggesting that accountability must be balanced to remain effective.

In contrast, accountability accounting does not significantly affect managerial performance. This finding aligns with Sofyani and Akbar, who argue that accounting systems in public institutions often function primarily as formal compliance mechanisms. Similarly, Mahmudi highlights that accounting information frequently emphasizes procedural accuracy rather than managerial usefulness. However, this result contrasts with that of Fuadah et al, who found that management accounting systems positively influence managerial performance when effectively integrated into decision-making processes. The divergence suggests that the impact of accountability accounting depends on how deeply accounting information is embedded in managerial control systems.

Interestingly, budgetary participation demonstrates a negative and significant effect on managerial performance. While participatory budgeting is commonly associated with positive outcomes, this finding supports studies that report negative consequences when participation increases role ambiguity, administrative workload, or political negotiation pressures. Research in public sector settings has shown that excessive involvement in budgeting may reduce managerial efficiency, particularly when managers must

simultaneously perform academic and administrative duties. Nevertheless, other studies, such as Precilia and Mimba, report positive effects of participation under conditions of strong goal clarity and group cohesion. This inconsistency reinforces the importance of contingency factors.

The moderating analysis reveals that budgetary clarity weakens the relationship between public accountability and managerial performance. This finding can be interpreted through contingency theory, which posits that control mechanisms do not operate uniformly across contexts. When budget targets are already clearly defined, additional accountability pressure may yield diminishing returns. This result differs from studies suggesting that clarity universally strengthens accountability effects, indicating that excessive formalization may narrow managerial focus to technical compliance rather than broader institutional performance.

Budgetary clarity does not moderate the relationship between accountability accounting and managerial performance, suggesting that clarity alone cannot enhance the effectiveness of accounting systems. This outcome supports arguments that organizational commitment, leadership quality, and internal control strength play a more decisive role than structural clarity alone.

Conversely, budgetary clarity strengthens the positive impact of budgetary participation on managerial performance. This finding supports goal-setting theory, which emphasizes that clearly defined objectives enhance motivation and effectiveness. It is consistent with research demonstrating that participatory budgeting improves performance when managers clearly understand performance expectations and resource constraints. In public universities, clearly articulated budget targets appear to transform participation from a procedural obligation into a meaningful managerial process.

Theoretically, this study contributes by explaining inconsistencies in prior findings regarding accountability and participation in public budgeting. By positioning budgetary clarity as a contingency variable, the study extends accountability and contingency theories within the context of higher education institutions. Practically, the findings suggest that university leaders should balance accountability pressures with clear target formulation and ensure that participation mechanisms are designed to support, rather than burden, managerial roles.

Conclusion

The study shows that public accountability positively affects performance, while accountability accounting has no significant impact, and budgetary participation negatively influences performance. Budgetary clarity moderates these relationships by weakening the effect of public accountability and strengthening participatory budgeting. These findings support accountability, contingency, and goal-setting theories, indicating that control mechanisms operate contextually. The use of MRA appropriately tests these interaction effects. However, the limited role of accounting systems suggests weak strategic integration of accounting information. Future research should incorporate variables such as leadership style, human resource competence, and organizational commitment and expand to broader institutional contexts to enhance external validity.

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Author Contributions Statement

WM independently conducted all stages of the research, encompassing the identification of research issues, data acquisition, analytical procedures, and manuscript preparation. MM and RF served in supervisory roles, providing scholarly guidance, theoretical perspectives, and critical revisions to enhance the manuscript's rigor and coherence.

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