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## **The Influence of Budget Goal Clarity and Organizational Commitment on Performance Accountability at the Regional Office XI of the Manado State Civil Service Agency**

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**Abstract.** This study aims to examine the effect of Budget Goal Clarity (X1) and Organizational Commitment (X2) on Performance Accountability (Y), both partially and simultaneously. This research was conducted at the Regional Office XI of the Manado State Civil Service Agency (BKN). Data collection techniques using questionnaires distributed to 70 employees of the Regional Office XI BKN Manado with the census method. Respondent selection criteria are employees involved in achieving organizational performance. This research data analysis uses variant-based Partial Least Square (PLS) or components of the Structural Equation Modeling (SEM) approach and tests the effect of independent variables on the dependent variable. Data analysis using the SmartPLS application. The results showed that Budget Goal Clarity has a positive and significant effect on performance accountability. Organizational commitment has a positive and moderate effect on performance accountability. Clarity of budget objectives and organizational commitment together affect the performance accountability of the Regional Office XI of the Manado State Civil Service Agency. The coefficient of determination ( $R^2$ ) is 0.667, indicating that 66.7% of variability in performance accountability can be predicted through budget goal clarity and organizational commitment. Meanwhile, external factors that were not studied contributed 33.3% to the variation that occurred.

**Keywords.** Budget Goal Clarity, Organizational Commitment, Performance Accountability

### **A. INTRODUCTION**

The development of budgeting mechanisms has shifted from the traditional paradigm to the New Public Management (NPM) paradigm, emphasizing that public interest orientation must be present in budgeting, long-term orientation, performance monitoring, rational decision making and emphasizing the concept of value for money (Haryanto et al., 2007) [1]. In the explanation of Law 17 of 2003, it is stated that the budgeting of the Government of Indonesia has been reformed through an achievement-based budgeting system. GoI budgeting focuses on the outputs of each activity and the outcomes of each program. The mechanism for designing performance-budget plans at both the Ministry/agency and regional apparatus levels is needed to unite the performance accountability system in the budgeting system so that performance

control and evaluation occur and avoid duplication in the design of performance-budget plans (Idawati, 2017) [2].

The implementation of the Government's work plan and budget cannot be separated from performance accountability. Performance accountability is one of the instruments for measuring the performance of government agencies as public sector entities which in carrying out their activities seek to realize public goods and services to meet public interests and rights. Performance accountability is an obligation that must be fulfilled in order to present government performance information during the annual budget cycle as a form of transparency and accountability (Mardiasmo, 2021) [3]. With measurement, the achievement of the implementation of a program / policy / activity to realize the targets, vision and mission of the entity can be measured.

The implementation of Government Accountability is regulated in Presidential Regulation number 29 of 2014 regarding Government Agency Performance Accountability System (SAKIP). Based on this regulation, performance accountability can be defined as the realization of the obligations of government entities to stakeholders in the form of periodic performance reports in account for the success / failure of the implementation of activities and programs to achieve the vision and mission with performance parameters that have been formulated as a basis for measurement. The government requires all its agencies to carry out performance accountability by implementing SAKIP in order to produce comprehensive performance report documents. The ideal implementation of SAKIP must fulfill the predetermined components, namely the strategic plan (Renstra), performance agreement (PK), performance assessment, performance data management, performance reporting, and performance review and evaluation.

The measurement and performance carried out are expected to encourage the Government to realize its vision and mission and provide services to the public that can be accounted for. According to Regulation of the Ministry of Administrative and Bureaucratic Reform No. 88 of 2021, AKIP Evaluation aims to determine the implementation of SAKIP, encourage the increase of precise and output-oriented performance achievements. Accountability of Government Agencies' Performance (AKIP) evaluation includes performance planning, implementation of achievement-oriented budgeting, assessment of performance achievements, monitoring of work results reporting and evaluation of work achievement. AKIP evaluation for the Ministry / Institution level is carried out by Ministry of Administrative and Bureaucratic Reform while the work unit level is carried out by Internal Government Supervisory Agency (APIP). Every year Ministry of Administrative and Bureaucratic Reform gives the SAKIP Award, which is an award to the government that obtains the best AKIP evaluation results.

The implementation of performance accountability of government agencies in Indonesia is in fact still not well implemented, indicated by the number of local governments that implement the SAKIP system only 85.5% or 433 district / city governments from the number of agencies assessed, namely 505 district / city governments (Aditra, 2024) [4]. The acquisition of the AKIP Evaluation score in the government with the results of 16 is worth BB, 39 is worth B, most of them are worth B, even 79 district / city governments with CC to D predicates. In the Sulawesi region, several regions also obtained low AKIP evaluation scores and have not reached the target as in the following table:

**Table 1.** AKIP Achievement of Several Agencies in Sulawesi Province

Local Government	AKIP Score Acquisition	Description
South Minahasa Regency	CC	Year 2020-2023. Did not meet the target set B
Kotamobagu City	B	Year 2022-2023. Did not meet the target set by BB
North Gorontalo District	B	Year 2020-2023. Did not meet the targets set for 2020-2021 BB and 2022-2023 A.
Jeneponto Regency	B	Year 2022-2023. Did not meet the set target of BB.
Luwu district	B	Year 2022-2023. Did not meet the set target of BB.

*Source: Data Processed (2025)*

Performance accountability is still seen as only an accountability reporting obligation. This can lead to the assumption that the Government has completed its duties if it has submitted a performance report, without paying attention to performance achievements as well as outputs and outcomes resulting from each activity program.

The State Civil Service Agency (BKN) is one of the public sector entities established and regulated in Presidential Regulation 58 of 2013 regarding the State Civil Service Agency. This agency is a non-ministerial institution that is responsible to the President through the Minister of Administrative Reform and Bureaucratic Reform. BKN has the task of carrying out the duties of government personnel management aspects in line with established rules. BKN's budget is sourced from the state budget in supporting the implementation of tasks in the field of personnel management. BKN consists of the Head Office, 14 Regional Offices, 21 UPSCPKP BKN Offices and 1 ASN Employee Development Center. One of the BKN Regional Offices is located in Manado, namely Regional Office XI BKN Manado, consisting of 2 UPSCPKP in Gorontalo and North Maluku. AKIP evaluation at the work unit level is carried out by the Agency Inspectorate. The following is data on the realization of the Performance Accountability Evaluation Results of Regional Office XI BKN Manado for the period 2020-2024:

**Table 2.** Results of the Evaluation of Internal Government Supervisory Apparatus (LHE-AKIP) Regional Office XI BKN Manado 2020-2024

Budget Year	AKIP Evaluation Result Target	LHE AKIP	% Performance Achievement	AKIP Predicate
2020	75	71,74	95,65%	BB
2021	77	74,07	96,19%	BB
2022	79	76,60	96,96%	BB
2023	80	70,10	87,63%	BB
2024	80	72,20	90,25%	BB

*Source: Data tabulated by researchers, 2024*

A further look at each Key Performance Indicator that has not yet reached the 2020-2024 target can be described as follows:

**Table 3.** Key Performance Indicators Not Achieving Target Regional Office XI BKN 2020-2024

Year	KPI	Target	Achievements
2020	KPI 2	85%	76,47%
	KPI 7	75%	35,29%
	KPI 9	77	64,30
	KPI 10	100%	95,3%
	KPI 11	80	75,04
	KPI 12	75	71,74
2021	KPI 6	90%	68%
	KPI 11	81	76,27
2022	KPI 6	95%	94,12%
	KPI 11	82	77,29
	KPI 12	79	76,61
2023	KPI 1	60%	58,82%
	KPI 11	83	81,15
	KPI 12	80	70,1
	KPI 13	99,65	99,58
2024	KPI 12	80	72,20
	KPI 13	99,65	98,93

*Source: Data tabulated by researchers, 2024*

Based on this data, the Performance Achievement of the results of the Report on the Results of the Evaluation of Internal Government Supervisory Apparatus (LHE-AKIP) Regional Office XI BKN Manado 2020-2024 AKIP score with the title BB (Very Good) shows that performance accountability in Regional Office XI BKN Manado is good even though the realization is not in accordance with the planned achievements. If examined further on the achievements of each Key Performance Indicator, there are several KPIs whose realization does not match the target. In addition, there are also notes and recommendations contained in the LHE-AKIP. Through the AKIP evaluation, the activities carried out are measured through the measurement of work results associated with accountability for the use of the program budget.

The AKIP assessment component starts from the preparation of performance plans, monitoring realization, preparing reports, and reviewing internal accountability. Based on the LHE AKIP Regional Office XI BKN, there are problems in performance planning, namely that there has been no improvement in the performance planning document determined in the following year based on the results of the previous performance improvement analysis. The performance measurement system is not yet fully based on results (outcomes), but emphasizes more on processes and outputs. Regional Office XI BKN's performance measurement has not maximally influenced strategy adjustments in performance achievement. The quality of performance reports has not fully reflected actual performance achievements, because it often focuses on fulfilling administrative formalities. The preparation of performance reports has not fully met the systematics of financial reports recommended by Permenpan 53 of 2014. Evaluation of performance accountability is still not fully implemented, including not documenting and following up on the results of monitoring, no implementation of a reward and sanction system based on the achievement of performance targets, not utilizing Key Performance Indikator (KPI) results for the basis of performance appraisals, incentives and the basis for promotion.

The work performance-based budget system requires the implementation of the Indonesian Government budget to be oriented towards achieving performance (Wawointana et al., 2019) [5]. Achieving the performance of government agencies cannot be separated from budgeting

because the process of planning activities and budget planning is one unit. The budget is included as an essential element in realizing the expected performance targets so that the effectiveness of program implementation is measured (Alawia, 2021) [6]. Apart from being a guide, the budget is also a control tool in carrying out previously planned activities. A budget that runs effectively is expected to improve managerial performance. Given the importance of the budget in achieving organizational performance, it is necessary to implement the budget properly starting from the budgeting planning process to implementation so that it can achieve the predetermined goals (Supit & Lumingkewas, 2023) [7].

Kenis (1979) revealed that budget implementation can achieve an optimal level of effectiveness when the budget planning and management process considers budgetary goal characteristics, one of which is the clarity of budget targets [8]. This aspect is needed in order to decide matters related to the desired achievement. If there are no tangible goals, resources will be allocated too broadly and not on target. It is necessary to determine the priority scale and describe the target in detail and clearly so that the allocation of resources is effective (Haryanto et al., 2007) [1]. This correspondence reinforces the view in goal setting theory that the preparation of specific budget targets can trigger employee motivation (intrinsik/extrinsik) to achieve the set targets. Locke & Latham (1990) stated that if the goals are well-defined and heavy enough, it can encourage better work achievement and easy to achieve goals [9]. Individuals who understand goals and targets will affect behavior in their performance. The clarity of ideal budget targets meets the criteria, among others, the preparation of a budget based on the priority scale of each activity, there is budget clarity, both the clarity of the budget formulation of each budget and the benefits to be achieved, and the existence of performance indicators compiled in a measurable budget (Alawia, 2021) [6].

The inaccuracy of budget targets can result in difficulties in budget implementation which has an impact on performance achievement. The clarity of budget targets can facilitate each element of the organization to arrange efforts made to realize predetermined targets and continue to boost work performance. This is supported by the analysis of Puspaningtyas (2023), Sari & Susliyanti (2020), Depari (2021)[10][11][12]. Meanwhile, research by Gumilang & Mile (2019) and Asri et al. (2022) indicates the opposite, namely that there is no correlation between the precision of budget objectives and performance achievements [13].

Another important factor that has an impact on the achievement of organizational performance is organizational commitment. Commitment which means that the willingness of individuals in each organization to exert effort for the benefit of the organization, employee loyalty and the existence of emotional ties to serve the organization (Rohman et al., 2023) [14]. Porter et al. (2003) suggests that organizational commitment is individual loyalty to the organization, characterized by a desire to remain in the organization, identifying individual values and goals with the organization, an internal drive to provide the best performance for the benefit of the institution [15]. Commitment is characterized by individual loyalty and pride in the organization, individual involvement and belief, acceptance of organizational values and goals (identification). Increased commitment and employee attachment to the organization can contribute to improving organizational performance. The existence of organizational commitment from individuals can increase efforts to achieve predetermined goals and motivate increased performance.

Various previous studies have been carried out to analyze the effect of budget target clarity and organizational commitment on the work performance of public institutions, although they have not illustrated the consistency of analysis due to differences in opinions / research results. Given the importance of these issues, further research is needed to develop theories about the variables.

Previous research discusses managerial performance, but in this analysis applies Government performance indicators in the form of performance accountability. The study limits the scope of research which focuses on the effect of budget target clarity and organizational commitment on performance accountability that is not optimal at the Regional Office XI of the Manado State Civil Service Agency.

## **B. METHOD**

This research uses quantitative methods, namely methods in research on a population / sample, data collection using research instruments with numerical data, analysis using statistics / has quantitative properties in order to test hypotheses. The survey method was used in this study. The study was conducted on a large/small population using sample data (Sugiyono, 2024) [16]. The sampling procedure implemented in this study is the Census method and the research sample is 70 people who are all employees (PNS and PPPK) at the Regional Office XI BKN Manado. The census method is a total sampling method, all elements of the population are sampled because the population is under 100 so that all of them become research subjects (Sugiyono, 2024). the variables of this study are performance accountability (Y), budget target clarity (X1), and organizational commitment (X2). The data collection technique used is a questionnaire with a Likert scale.

The analysis of this study uses Partial Least Square (PLS), which is a variance-based structural analysis or a developmental component of covariance-based Structural Equation Modeling (SEM) that usually tests casual theories/relationships. Structural Equation Model is an analysis that tests at the same time the influence relationship between several cause variables and effect variables in one model. The analysis in this study uses the application, namely smartPLS. PLS is useful in describing the interaction patterns between variables that are complex even with minimal sample coverage. PLS has two path analysis models: 1) Inner, model, defining the correlation between latent variables / constructs (structural model), 2) Outer, model, defines the correlation between latent variables and indicators/manifest variables (measurement model).

The test uses the p-value and t-statistic to describe the level of significance using an  $\alpha$  value of 0.05 (5%). The t test is conducted to see the level of significance between variables (independent to dependent). The effect is said to be significant if  $t \text{ statistic} > t \text{ table}$ . In this study using one tailed test through bootstrapping process. Hypothesis testing uses the criteria: 1) if the p-value is less than the  $\alpha$  value of 0.05 or the t-statistic is more than the t-table, the hypothesis is accepted, 2) if the p-value is more than the  $\alpha$  value of 0.05 or the t-statistic is less than the t-table, the hypothesis is rejected.

The research hypothesis is as follows:

H1: Clarity of budget objectives (X1) has a positive effect on Performance Accountability (Y) at Regional Office XI of the Manado State Civil Service Agency.

H2: Organizational Commitment (X2) has a positive effect on Performance Accountability (Y) at Regional Office XI of the Manado State Civil Service Agency.

H3: Clarity of budget objectives (X1) and Organizational commitment (X2) simultaneously have a positive effect on Performance Accountability (Y) at the Regional Office XI of the Manado State Civil Service Agency.

## **C. RESULT AND DISCUSSION**

### **RESEARCH'S RESULTS**

#### ***1. Descriptive Statistical Analysis***

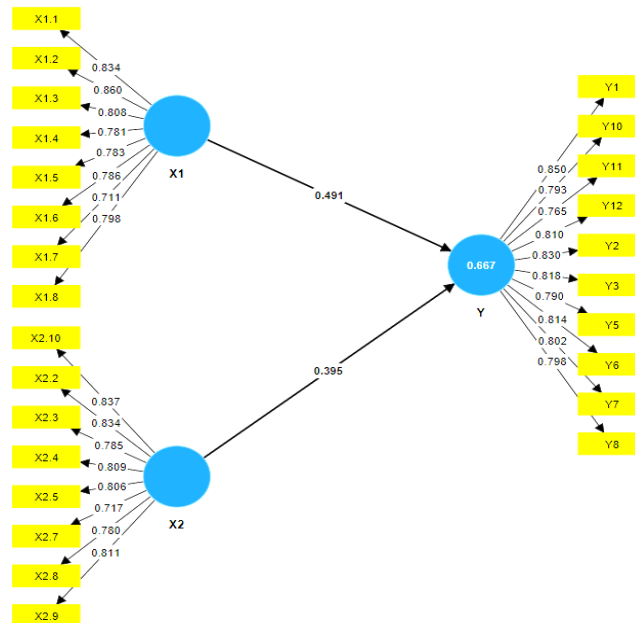
The budget target clarity indicator score has a maximum score of 5.00, and a minimum score of 2.00. The mean score is in the range of 4 and the value of the stand. deviation range of 0.5, it can be concluded that respondents tend to answer agree. This value shows that respondents think that the clarity of budget targets is key and has been implemented to achieve institutional performance. The existence of clear budget targets is used as a planning tool and supervision in program implementation in order to achieve predetermined goals. Achievement of budget targets affects public sector performance, namely the achievement of performance accountability.

The organizational commitment indicator score has a maximum value of 5.00, and the minimum value is mostly 3.00. The mean value is in the range of 4 and the value of the stand. deviation range of 0.4, illustrating if the tendency of the response is to agree. Respondents considered that commitment plays an important role in achieving performance accountability. Organizational commitment encourages individuals to strive to achieve performance.

The agency performance accountability indicator score has a maximum of 5.00, and a minimum value of 2.00. The mean value is in the range of 4 and the stand value. deviation range of 0.4, this means that respondents tend to answer agree. Respondents considered that performance accountability is important as an achievement of organizational performance. The efforts that have been made by the organization in implementing and achieving the AKIP value are also considered effective. In order to improve AKIP, clarity of budget targets and commitment from each element in the organization are needed.

#### ***2. Testing the Measurement Model (Outer Model)***

This test aims to describe the relationship between each indicator block and the construct variable (latent) in the form of validity and reliability tests. In this study using a reflective model, namely latent variables are indicated by measurement items that reflect these latent variables. The results of the measurement model testing in this study are described through this diagram:



**Figure 1.** Measurement Model Testing Results

**a. Convergent Validity Test**

This evaluation is carried out in order to determine the correlation between the indicator score and the variable score using the loading factor value (outer loading) and AVE. Setiabudhi et al. (2025) state that the loading factor value must be greater than 0.7 so that the indicator can be said to be valid and the AVE value is more than 0.5 [17].

**Table 4.** Loading Factor Value

Construct	Indicator	Outer Loading	Conclusion
<b>Budget Goal Clarity (X1)</b>	X1.1	0,834	Valid
	X1.2	0,860	Valid
	X1.3	0,808	Valid
	X1.4	0,781	Valid
	X1.5	0,783	Valid
	X1.6	0,786	Valid
	X1.7	0,711	Valid
	X1.8	0,798	Valid
<b>Organizational Commitment (X2)</b>	X2.2	0,834	Valid
	X2.3	0,785	Valid
	X2.4	0,809	Valid
	X2.5	0,806	Valid
	X2.7	0,717	Valid
	X2.8	0,780	Valid
	X2.9	0,811	Valid
	X2.10	0,837	Valid
<b>Performance Accountability (Y)</b>	Y1	0,850	Valid
	Y2	0,830	Valid

Y3	0,818	Valid
Y5	0,790	Valid
Y6	0,814	Valid
Y7	0,802	Valid
Y8	0,798	Valid
Y10	0,793	Valid
Y11	0,765	Valid
Y12	0,810	Valid

*Source: Data tabulated by researchers (2025)*

The test results of budget target clarity, organizational commitment and performance accountability have an outer loading score > 0.7 and show that each indicator meets the requirements and is said to be valid.

In addition to the outer loading value, the test criteria for the convergent validity test are testing the AVE value which shows results more than the requirements, namely above 0.5, meaning that the construct can explain at least 50 percent of the variance in the items with the rician:

**Table 5.** AVE Value Results

Construct	AVE	Conclusion
<b>Budget Goal Clarity (X1)</b>	0,634	valid
<b>Organizational Commitment (X2)</b>	0,637	valid
<b>Performance Accountability (Y)</b>	0,652	valid

*Source: Data tabulated by researchers (2025)*

Budget Goal Clarity (X1) has an AVE value of 0.634, this means that the construct in this variable can describe and explain 63.4% of the variance in its indicators. The organizational commitment variable (X2) has an AVE value of 0.637, which means that the construct in this variable is able to explain 63.7% of the variance in its indicators. Meanwhile, the performance accountability variable (Y) obtained an AVE value of 0.652, indicating that the construct in this variable can explain 65.2% of the variance in its indicators.

### ***b. Discriminant Validity Test***

This test aims to determine if a construct is different from other constructs by looking at the indicator loading value, the construct AVE root value based on the Fornell-Larcker criteria and the Heterotrait-Monotrait ratio (HTMT) criteria (Setiabudhi et al., 2025) [17]. The results of testing discriminant validity on the respondents of this study indicate that the indicator scores in each construct exceed the indicator scores of other constructs and the HTMT value is below 0.90 so that the results of this test are said to be valid for the discriminant validity test.

**Table 6.** Fornell-Larcker Criterion Validity Test Results

	X1	X2	Y	Conclusion
<b>X1</b>	<b>0,796</b>	0,695	0,766	valid
<b>X2</b>	0,695	<b>0,798</b>	0,736	valid
<b>Y</b>	0,766	0,736	<b>0,807</b>	valid

*Source: Data tabulated by researchers (2025)*

**Table 7.** AVE Value and AVE Root

Construct	AVE	$\sqrt{\text{AVE}}$	Conclusion
Budget Goal Clarity (X1)	0,634	0,796	valid
Organizational Commitment (X2)	0,637	0,798	valid
Performance Accountability (Y)	0,652	0,807	valid

*Source: Data tabulated by researchers (2025)*

The results of testing the Fornell-Lacker criteria for the construct value of budget target clarity (X1) of 0.796, organizational commitment (X2) worth 0.798 and performance accountability (Y) which is 0.807 which shows that these values are greater than the correlation between constructs so that they meet the criteria, namely different and not correlated so that the results of this test are valid. In addition, the root AVE on the construct is also higher than the AVE so that the discriminant validity of this study is good.

**Table 8.** Cross Loading Criteria Validity Test Results

	X1x	X2 x	Y x	Conclusion
X1.1	<b>0,834</b>	0,623	0,592	valid
X1.2	<b>0,860</b>	0,607	0,636	valid
X1.3	<b>0,808</b>	0,580	0,567	valid
X1.4	<b>0,781</b>	0,482	0,565	valid
X1.5	<b>0,783</b>	0,598	0,619	valid
X1.6	<b>0,786</b>	0,485	0,650	valid
X1.7	<b>0,711</b>	0,498	0,523	valid
X1.8	<b>0,798</b>	0,550	0,695	valid
X2.2	0,556	<b>0,834</b>	0,554	valid
X2.3	0,438	<b>0,785</b>	0,466	valid
X2.4	0,557	<b>0,809</b>	0,572	valid
X2.5	0,543	<b>0,806</b>	0,511	valid
X2.7	0,472	<b>0,717</b>	0,430	valid
X2.8	0,689	<b>0,780</b>	0,735	valid
X2.9	0,594	<b>0,811</b>	0,723	valid
X2.10	0,504	<b>0,837</b>	0,570	valid
Y1	0,636	0,626	<b>0,850</b>	valid
Y2	0,623	0,543	<b>0,830</b>	valid
Y3	0,667	0,654	<b>0,818</b>	valid
Y5	0,601	0,617	<b>0,790</b>	valid
Y6	0,595	0,631	<b>0,814</b>	valid
Y7	0,517	0,564	<b>0,802</b>	valid
Y8	0,637	0,651	<b>0,798</b>	valid
Y10	0,602	0,645	<b>0,793</b>	valid
Y11	0,635	0,463	<b>0,765</b>	valid
Y12	0,655	0,523	<b>0,810</b>	valid

*Source: Data tabulated by researchers (2025)*

The results of testing the Cross loading criteria in the table above show the value of the indicators of each construct both on the variables of budget target clarity (X1), organizational commitment (X2) and performance accountability (Y) show that these scores exceed the value of indicators on other constructs so that they are declared valid and meet the criteria.

**Table 9:** HTMT Criteria Validity Test Results

	X1	X2	Y	Conclusion
X1				valid
X2	0,742			valid
Y	0,818	0,764		valid

Source: Data tabulated by researchers (2025)

The HTMT Criteria test results illustrate a score below 0.90 with details of the X2 ↔ X1 value of 0.742, Y ↔ X1 of 0.818 and Y ↔ X2, which is 0.764. These test results indicate that discriminant validity is met, indicating that the latent constructs measured are different from each other so that the results of this test meet the criteria and are declared valid.

### c. Reliability Test

Reliability testing is carried out to describe the consistency of the instrument measurement results using Cronbach's alpha or composite reliability assessment with the criteria if the value is above 0.7, it is said to be reliable (Setiabudhi et al., 2025) [17]. The test results on the constructs of budget target clarity, organizational commitment and performance accountability have a value > 0.7 and indicate that each construct meets the requirements and is declared reliable. This test obtained the following results:

**Table 10:** Reliability Test Results

Construct	Chronbach's Alpha	Composite Reliability rho-c	Conclusion
Budget Goal Clarity (X1)	0,917	0,933	Reliable
Organizational Commitment (X2)	0,919	0,933	Reliable
Performance Accountability (Y)	0,941	0,949	Reliable

Source: Data tabulated by researchers (2025)

### 3. Structural Model Testing (Inner Model)

Further testing is carried out after validity and reliability testing is carried out and meets the assessment criteria. This test aims to determine the correlation of exogenous latent variables (causes) and endogenous latents (effect variables) (Setiabudhi et al., 2025) [17].

#### a. Multicollinearity Testing

This test is used to determine the relationship between independent variables. By measuring the multiple correlation coefficient and comparing it with the correlation coefficient between independent variables, multicollinearity can be determined. The ideal regression model is when there is no statistical evidence of a linear relationship between the independent variables, or the level of association is very low. The criterion for multicollinearity is the Variance Inflating Factor (VIF). Data is declared free of multicollinearity if the VIF value is less than 3.

**Table 11.** Multicollinearity Test Result

	VIF	Conclusion
X1 → Y	1,934	Valid
X2 → Y	1,934	Valid

Source: Data tabulated by researchers (2025)

The VIF value for Budget Goal Clarity (X1) → Performance Accountability (Y) is 1.934, while in Organizational Commitment (X2) → Performance Accountability (Y) the value is also 1.934. The results of the test show that the VIF value is below 3, which means that this study is free from multicollinearity and valid.

**b. F-Square Testing**

The effect size measurement used to assess the level of influence of the independent variable on the dependent variable uses the  $f^2$  value. At the 95% confidence level, if the  $f^2$  value is 0.02, it indicates a low effect, 0.15 indicates a moderate effect and 0.35 means strong. The following is a table of direct effect hypothesis testing results.

**Table 12.** F-Square Test ( $F^2$ )

	$F^2$	Ket.
Budget Goal Clarity (X <sub>1</sub> ) → Performance Accountability (Y)	0,375	Strong influence
Organizational Commitment (X <sub>1</sub> ) → Performance Accountability (Y)	0,242	Moderate influence

Source: Data tabulated by researchers (2025)

The results of research data processing obtained the value of  $f^2$  on X1 → Y of 0.375 indicate that the direct effect of budget target clarity on performance accountability is high. High budget target clarity will increase the achievement of performance accountability.

The value of  $f^2$  in X2 → Y 0.242 indicates that the effect of organizational commitment on performance accountability is moderate. High organizational commitment will increase the achievement of organizational performance accountability.

**c. Testing the Coefficient of Determination**

This test uses the R<sup>2</sup> value to assess the level of independent latent variables in explaining the dependent latent variable. The path coefficient gives an idea of the strength of the relationship between variables. This test criterion has a value range of 0 to 1. The higher the value, the model can explain the data variation well. If the R<sup>2</sup> score > 0.67 means that the model is said to be good and can explain data variations. Meanwhile, the value of 0.33-0.67 is moderate and <0.33 is weak.

**Table 13.** Test Results of the Coefficient of Determination (R<sup>2</sup>)

Influence	R <sup>2</sup>	R <sup>2</sup> Adjusted
X <sub>1</sub> , X <sub>2</sub> → Y	0,667	0,657

Source: Data tabulated by researchers (2025)

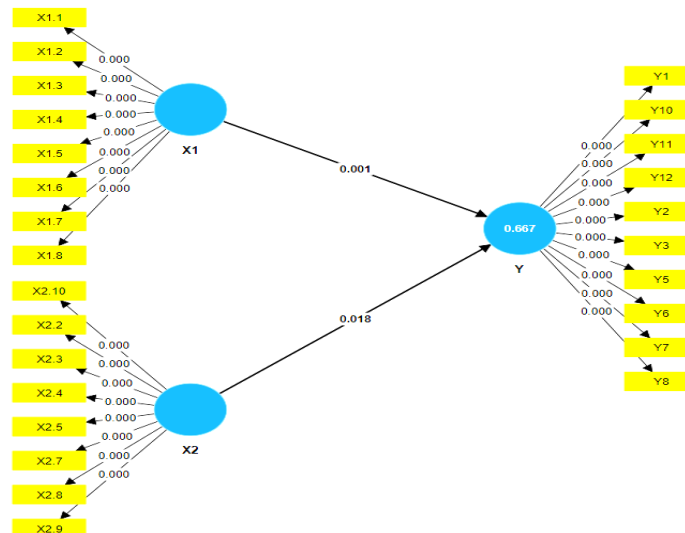
The model of the effect of budget target clarity and organizational commitment on performance accountability obtained the results of the R<sup>2</sup> value of 0.667 which means that 66.7% of variations in performance accountability (Y) can be explained by the variables of budget target clarity (X1) and organizational commitment (X2). Meanwhile, the other 33.3% is described by variables outside this study (not yet in the model). The R<sup>2</sup> value of 0.667 based on the

assessment criteria is included in the moderate category, which means that the model or relationship between these variables is moderate.

Statistical processing can be concluded if the clarity of budget targets and organizational commitment which are exogenous variables together have an effect on the dependent variable (endogenous). This test also concludes that the alternative hypothesis is accepted (H1 is accepted), namely organizational commitment and accountability simultaneously have a positive effect on performance accountability.

#### 4. Hypothesis Testing of Direct Influence

The bootstrapping method is carried out to determine the relationship between constructs (other variables) with the criteria for the t test value and the magnitude of the structural path coefficient with details including:



**Figure 2.** Results of Structural Model Testing Bootstrapping Method

This test is carried out to describe the direct effect of the independent variable. The assessment criteria for this test include the path coefficient, p-value and effect size. A positive path coefficient indicates that the variable relationship is in the same direction, while a negative path coefficient means that the variable relationship is in the opposite direction. Setiabudhi et al. (2025) state that the p-value is used to describe the significance of the correlation between variables. If the p-value  $< 0.05$ , it is concluded that it is significant. The t value is also tested through the criteria if the t-statistic  $>$  t-table (critical value) then the results are declared significant. In this test at the 95% confidence level, the t-table is 1.667. In addition, there is another effect size measurement to assess the level of influence of the independent variable on the dependent using the  $f^2$  value. At the 95% confidence level, if the  $f^2$  value is 0.02, it indicates a low influence, 0.15 indicates a moderate influence and 0.35 means strong. The following is a table of direct effect hypothesis testing results:

**Table 14.** Hypothesis Testing of Direct Influence

Hypothesis	Coef. Path	f <sup>2</sup>	T statistics	p-value	Ket.
H1. X <sub>1</sub> → Y	0,491	0,375	3,378	0,001	Hypothesis accepted
H2. X <sub>2</sub> → Y	0,395	0,242	2,369	0,018	Hypothesis accepted

*Source: Data tabulated by researchers (2025)*

The results of testing the hypothesis of direct influence between budget target clarity on performance accountability in Regional Office XI BKN Manado show that the path coefficient is 0.491 with a positive value, meaning that the relationship between the two variables is unidirectional. The p-value of 0.001 illustrates that the effect of budget target clarity is significant on performance accountability. While the f<sup>2</sup> value of 0.375 indicates that the direct effect is high. Statistical t score > t table with a value of 3.378. The conclusion of testing this hypothesis is that the alternative hypothesis is accepted (H1 is accepted) budget target clarity has a positive effect on performance accountability and is significant.

Hypothesis testing of the direct effect between organizational commitment and performance accountability in Regional Office XI BKN Manado shows that the relationship between the two variables is unidirectional with a path coefficient value of 0.395. The significant effect of organizational commitment on performance accountability is indicated by a p-value of 0.018. While the f<sup>2</sup> value of 0.242 indicates that the direct effect is moderate. The t statistic score > t table with a value of 2.369. The conclusion of testing this hypothesis is that the alternative hypothesis is accepted (H1 is accepted) organizational commitment has a positive effect on performance accountability and is significant.

## DISCUSSION

### *The Effect of Budget Goal Clarity on Performance Accountability*

Based on the hypothesis testing that has been carried out, it can be concluded that the clarity of budget targets has a positive and significant effect on the level of performance accountability at the Regional Office XI of the Manado State Civil Service Agency. Concrete budget targets are used as guidelines and prioritization of activity implementation. In addition, targets that are clearly stated can be used as a measure in monitoring the implementation of activities that have previously been determined. Clarity of goals can encourage employees to perform their performance which has implications for improving organizational performance.

This study strengthens empirical evidence from previous research on the positive contribution of the formulation of clear budget targets to improving the performance accountability of public agencies such as the Sleman Regency area (Puspaningtyas, 2023) [10], Bantul Regency regional work unit (Sari & Susliyanti, 2020) [11], and Pekanbaru City regional apparatus organizations (Depari, 2021) [12]. The clearer the budget targets in the preparation process, the higher the performance of local government officials which has an impact on improving performance accountability. Specific and clearly conveyed budget targets will make it easier for employees to understand steps and strategies as an effort to improve organizational performance.

The correlation between budget goal clarity and performance accountability supports the theory used as the basis for the study put forward by Kenis. Kenis (1979) states that the effectiveness of budget implementation depends on planning and implementation that pay attention to budgetary goal characteristics, including the clarity of budget targets. This clarity is important to determine the goals to be achieved. Without clear goals, resource allocation becomes too

broad and undirected [8]. Therefore, it is important to set priorities and detail goals in order to allocate resources more effectively (Haryanto et al., 2007) [1]. This statement is in accordance with goal setting theory, where setting budget targets can motivate individuals, both intrinsically and extrinsically, to achieve targets. Locke & Latham (1990) added that specific and challenging goals can improve performance and facilitate goal achievement [9]. Individual understanding of goals and targets also affects their behavior and performance.

### ***Effect of Organizational Commitment on Performance Accountability***

Further hypothesis testing is also carried out on organizational commitment to performance accountability. The test results are that organizational commitment has a positive and moderate effect on performance accountability at the Regional Office XI of the Manado State Civil Service Agency. This means that employees of Regional Office XI BKN Manado state that organizational commitment is a fundamental factor in human resource management that has a major influence on the performance of individuals and the organization as a whole. When all elements in the organization have high commitment, it will encourage increased motivation which has an impact on target achievement.

The data obtained is consistent with previous research which concludes that employee loyalty to the company correlates with increased target achievement and is motivated to improve their performance. The results of previous research are that there is a positive influence between organizational commitment on performance accountability in Sinjai Regency (Syukur, 2019) [18], BPKPD Kab. Pamekasan (Utami & Haryati, 2023) [19], and nagari government in Kab. Dharmasraya (Zainiah & Azra, 2023) [20]. Organizational commitment is characterized by individual loyalty, similarity of values with the organization, emotional attachment and employees actively contribute to organizational achievement.

Organizational commitment affects organizational performance has been described in various existing theories. According to Porter et al. (2003), organizational commitment reflects a person's loyalty to the institution, which can be seen from the desire to survive, the alignment of personal values with the organization, and the willingness to sacrifice for the progress of the organization [15]. Another view states that commitment refers to the willingness of each member of the organization to devote energy for the benefit of the organization, accompanied by loyalty and inner bonds that encourage devotion (Rohman et al., 2023) [14]. The main characteristics of commitment include a sense of pride and loyalty to the organization, active participation, and acceptance of the organization's vision and mission (identification). The stronger the commitment and attachment of employees, the greater the impact on organizational performance. With commitment, individuals are encouraged to achieve the targets set while increasing work productivity.

### ***The Effect of Budget Goal Clarity and Organizational Commitment on Performance Accountability***

Hypothesis testing is also carried out on the clarity of budget targets and organizational commitment to performance accountability. The test obtained results, namely the clarity of budget targets and organizational commitment together affect performance accountability at the Regional Office XI of the Manado State Civil Service Agency. This research model produces a coefficient of determination ( $R^2$ ) of 0.667, indicating that 66.7% of variability in performance accountability can be predicted through budget target clarity and organizational commitment. Meanwhile, external factors that were not studied contributed 33.3% to the variation that occurred .

#### D. CONCLUSION

Based on the results of the research and discussion described above, the results of this study can be concluded that:

1. Clarity of budget targets has a positive and significant effect on the performance accountability of the Regional Office XI BKN Mando. This can be seen from the path coefficient value of 0.491, a p-value of 0.001 and a value that shows the level of influence, namely the  $f^2$  value of 0.375. Therefore, the clarity of budget objectives that are specific, easy to understand and conveyed to all employees is used in determining strategies in achieving goals and can encourage increased performance accountability. The clarity of budget targets is also used in assessing performance implementation and measuring tools in monitoring organizational performance.
2. Organizational commitment has a positive and moderate effect on the performance accountability of the Regional Office XI BKN Mando. This can be seen from the path coefficient value of 0.395, a p-value of 0.018 and a value that shows the level of influence, namely the  $f^2$  value of 0.242. The higher the level of organizational commitment owned by employees will encourage organizational improvement because employees voluntarily and faithfully strive to achieve organizational goals.
3. Clarity of budget objectives and organizational commitment together affect performance accountability of Regional Office XI of the Manado State Civil Service Agency. The test results show the coefficient of determination ( $R^2$ ) of 0.667, which means that 66.7% of the variability in performance accountability can be predicted through the clarity of budget targets and organizational commitment. Meanwhile, external factors that were not studied contributed 33.3% to the variation that occurred.

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