

## THE EFFECT OF BUDGET TARGET CLARITY AND REPORTING SYSTEM ON PERFORMANCE ACCOUNTABILITY WITH ORGANIZATIONAL COMMITMENT AS A MODERATING VARIABLES AT THE SECRETARIAT OF THE UNIVERSITY IN THE UNIVERSITY OF SUMATERA UTARA

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### ABSTRACT

*The purpose of this study was to determine the effect of budget target clarity, a reporting system with organizational commitment as a moderating variable on performance accountability in government agencies. This study uses primary data sourced from a research questionnaire. The population in the study amounted to 63 people. Determination of the sample using the total sampling method with data analysis using the Partial Least Square (PLS) approach, PLS is a Structural Equation Modeling (SEM) equation model. The results showed that the T-Statistics value was  $2.296 > 1.96$  and the P value was  $0.022 < 0.05$ . The original sample value is 0.186 which indicates that the direction of the relationship between budget target clarity and performance accountability is positive. The T-Statistics value is  $3.025 > 1.96$  and the P value is  $0.003 < 0.05$ . The original sample value is 0.303 which indicates that the direction of the relationship between the reporting system and performance accountability is positive. The T-Statistics value is  $1.670 < 1.96$  and the P value is  $0.095 > 0.05$ , indicating that organizational commitment is not able to moderate the budget target clarity on performance accountability. The T-Statistics value is  $0.783 < 1.96$  and the P value is  $0.434 > 0.05$ , indicating that organizational commitment is not able to moderate the reporting system on performance accountability. Based on the R-Square value, it is found that the effect of performance accountability which is influenced by the budget target clarity and the reporting system is 79% and the rest is influenced by other variables not examined in this study.*

*Keywords:* Clarity of Budget Objectives, Reporting Systems, Performance Accountability, Organizational Commitment

### INTRODUCTION

Each government organization is obliged to supply, compile and yield a composed and occasional report on the execution of the organization. The reason of this performance report is to communicate the execution of government agencies within the monetary year related to the method of accomplishing the objectives and destinations of government offices. The important government office must clarify the victory or disappointment of the level of execution that has been accomplished. Based on the Presidential Direction of the Republic of Indonesia Number 29 of 2014, concerning the Execution Responsibility Framework of Government Organizations reflects the duty of government offices to clarify the victory or disappointment of plans and exercises carried out by partners.

The factors that affect the performance accountability of government agencies include budget target clarity, accounting controls, good reporting systems, internal control and motivation (Herawaty: 2014).

Hidayattullah and Herdjiono (2015) found in their research that unclear budget targets will cause uncertainty or doubt for the implementer, which will later lead to decreased performance and further indicate the accountability of the performance of government agencies will also decrease.

University of Sumatera Utara (USU) as one of eleven State Universities as Legal Entities in the form of PTNBH (Legal Entity State Universities) based on Law

Number 12 of 2012 concerning Higher Education article 97 letter c dated August 10, 2012, where the implementation of formal education with the principle of non-profit which has independence in its management with the aim of advancing the educational unit.

USU and the available budget by following the patterns and procedures for evaluation and performance accountability analysis described in the measurement of USU's performance and organizational commitment as a work unit under USU engaged in higher education are measured and analyzed on strategic targets based on indicators. the determined performance and the performance in realizing the receipt of funds relative to the budgeted amount. The aim is to find out how far the program / activity has been achieved in accordance with the performance determination.

In accordance with Government Regulation no. 16 of 2014 concerning the Statute of the University of Sumatera Utara, USU in the administration of higher education has an autonomous authority in managing funding. This autonomy allows USU to obtain funds from the community, tuition fees, management of USU's endowments and efforts, Tridharma cooperation, management of

state assets provided by the government, local governments for the benefit of USU's development, or other legitimate sources. USU is given wider autonomy to respond to very fast global changes.

USU's execution accomplishments in terms of budgetary responsibility, the comes about of USU's monetary report reviews gotten Unfit Conclusion (WTP) continuously from 2011 to 2019, whereas 2009 and 2010 gotten an unfit conclusion. USU has executed great monetary administration as a shape of responsibility and responsibility for USU's execution, which has an supposition on the appraisal of USU's budgetary articulations from the Open Bookkeeping Firm (KAP) that inspected USU's money related explanations from 2009 to 2019.

Several previous research results show that there is an inconsistent relationship, this may be because there are other factors that also influence the relationship between budget clarity and internal government control and managerial performance. Several researchers identified that there are other factors that influence budget clarity and internal government control with managerial performance, namely situational factors that can act as moderating or intervening variables. These conflicts can be resolved by including other variables, which affect budget clarity and internal government control with managerial performance. One of them is organizational commitment.

Past investigate conducted by Anjarwati (2012) in her inquire about proposed that the budget target clarity and the announcing framework had an impact on the responsibility of the execution of government organizations, whereas bookkeeping control had no impact on the responsibility of the execution of government offices. Silalahi (2017) states that somewhat the budget target clarity has no impact on execution responsibility and inner control and the announcing framework encompasses a critical positive impact on the execution responsibility of government offices in Serdang Bedagai Rule. Organizational commitment as a directing variable can direct the relationship between budget target clarity, inside control and announcing frameworks with responsibility for the execution of government organizations. Fauzan and Silalahi (2017), Hidayattullah and Herdjiono (2015) and Zakiyudin and Suyanto (2015) state that budget target clarity and bookkeeping controls influences the execution responsibility of gove.

## **THEORETICAL FRAMEWORK PERFORMANCE ACCOUNTABILITY**

Accountability is the obligation of the agent to provide accountability, present, report, and disclose all activities and activities that are their responsibility to the principal who has the right and authority to hold this accountable. (Mardiasmo: 2009). Furthermore, according to Adisasmita (2011: 30), accountability is an instrument of accountability for the success and failure of the main tasks and functions and mission of the organization.

Based on the Direction of the Serve of Authoritative and Bureaucratic Change No. 25 of 2014, execution responsibility could be a appearance of the commitment of a government organization to account for the victory and disappointment of the organization's mission in accomplishing the objectives and destinations that have been set through a intermittent responsibility framework.

In understanding with Presidential Direction Number 29 of 2014 concerning the execution responsibility framework of government organizations, it characterizes execution responsibility, to be specific the realization of the commitments of a government organization to account for

the victory / disappointment of actualizing programs and exercises commanded by partners in arrange to realize quantifiable organizational missions with execution targets. which have been decided through the execution reports of government organizations that are compiled intermittently.

According to Mardiasmo (2009) performance accountability can be assessed using indicators of probability and legality accountability, process accountability, performance accountability, accountability program and policy accountability.

## **BUDGET TARGET CLARITY**

Kenis in Nadirsyah, et al (2012) explains that the budget target clarity is an illustration of the extent to which budget objectives are clearly and specifically defined with the aim that the budget can be understood.

budget target clarity will help employees to achieve performance as expected, by knowing the budget targets, the level of performance can be achieved properly. The clarity of specific budget goals will make it easier to account for the success or failure of the implementation of organizational tasks in order to achieve the goals and objectives that have been previously set. Unclear budget targets will cause employees to be confused, uneasy and dissatisfied at work which will cause them not to be motivated to achieve the expected performance.

According to Kenis in Jannah (2015) the indicators used to measure the budget target clarity are clarity, specific, and understandable.

## REPORTING SYSTEM

Zakiyudin and Suyanto (2015) state that: The reporting system is used to monitor work results that show the results of the work of the accountability center and its budget, where good reporting, namely those made honestly, objectively, transparently, relevant, timely and consistently has a big share in increase the accountability of the performance of local government agencies as well as consideration in the framework of decision making.

Based on this statement, it is concluded that the reporting system is a series of procedures used by the government as a manager in carrying out accountability, where the reporting system is applied to reduce the level of uncertainty associated with a problem faced by decision makers, and influence the behavior of decision makers in a positive way. To be more effective, a report must have the attributes of being relevant, concise, accurate, complete, timely and concise.

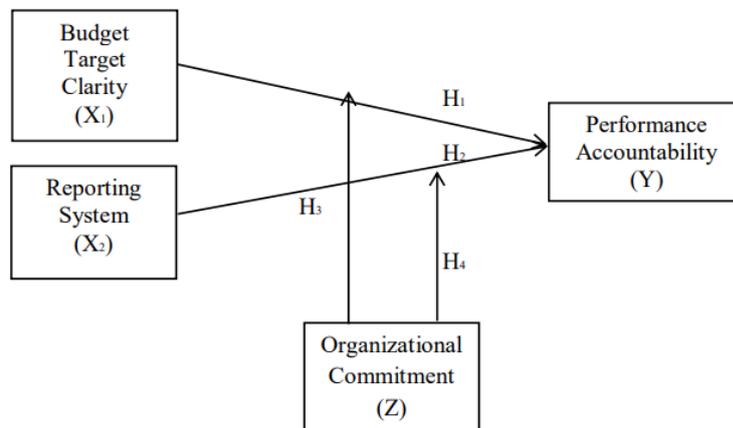
Mulyadi (2001) states that the indicators of the reporting system are report making, report accountability, clarity of decision makers' reports, and influencing the behavior of decision makers in a positive way.

## ORGANIZATIONAL COMMITMENT

According to Luthans (2006), organizational commitment is a strong desire to remain as a member of a certain organization, the desire to strive in accordance with the wishes of the organization and certain beliefs as well as the acceptance of organizational values and goals. Meanwhile, Sopiah (2008) states that organizational commitment is a psychological bond for employees characterized by a strong trust and acceptance of the goals and values of the organization, a willingness to strive for the achievement of organizational interests and the desire to maintain their position as a member of the organization.

Lincoln and Bashaw (in Sopiah, 2008) said that organizational commitment has three indicators, namely employee willingness, employee loyalty, and employee pride.

Figure 1. Conceptual Framework



Based on the literature review above, the following hypotheses are proposed:

H1: budget target clarity affects Performance Accountability at the University Secretariat at the University of Sumatera Utara.

H2: The reporting system affects the performance accountability at the University Secretariat at the University of Sumatera Utara.

H3: Organizational commitment is able to moderate the budget target clarity on performance accountability at the University Secretariat at the University of Sumatera Utara.

H4: Organizational commitment is able to moderate the reporting system on performance accountability at the University Secretariat at the University of Sumatera Utara.

**RESEARCH METHODOLOGY**

This study uses primary data sourced from a research questionnaire. The population in the study amounted to 63 people. Determination of the sample using the total sampling method with data analysis using the Partial Least Square (PLS) approach, PLS is a Structural Equation Modeling (SEM) equation model data analysis used the partial least squares (PLS) method, which is a structural equation model (SEM) based on components or variants. PLS is a powerful analytical method, usually called soft modeling, because it eliminates OLS (Ordinary Least Squares) assumptions, such as data must be normally distributed in a multivariate manner and there is not much coexistence between exogenous variables.

Evaluation testing of the estimation show (external show). An external demonstrate that indicates the relationship between inactive factors and their pointer or show variable (estimation demonstrate). Concurrent legitimacy of a estimation show with reflexive markers can be seen from the stacking pointer whose esteem is over 0.70 which suggests that merged legitimacy is exceptionally great (Ghozali, 2021). Convergent Validity, Discriminant Validity, Average Variance Extracted (AVE), Composite Reliability and Cronbach Alpha.

Inner Model Analysis (Structural Model). The basic show was assessed utilizing the Coefficient of Assurance / R-Square (R<sup>2</sup>) for endogenous develops. The elucidation is the same as the translation in relapse. Changes within the esteem of R<sup>2</sup> can be utilized to evaluate the impact of certain autonomous inactive factors on the subordinate inactive factors whether they have a substantive impact. The higher the R<sup>2</sup> esteem shows the R<sup>2</sup> comes about of 0.06, 0.33 and 0.19 for endogenous idle factors within the auxiliary demonstrate, demonstrating that the demonstrate is sweet, direct, frail (Ghozali, 2021).

Path Coefficient Analysis The effect of exogenous analysis on dependent variables can be seen in the Path Coefficient

$$\text{Performance Accountability} = \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Performance Accountability =  $\beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \omega_1 X_1 Z + \omega_2 X_2 Z + \omega_3 X_3 Z + e$  Effect size the moderating model can be calculated employing a equation:

$$f^2 = \frac{\text{R2 Moderated Model} - \text{R2 Model Without Moderation}}{1 - \text{R2 Moderated Model}}$$

Measuring how well the observations generated in this study can see the Q2 value for the constructive model through the model and also its parameter estimation. If the predictive relevance model is then the value of Q2 > 0, but if the predictive relevance model then the value of Q2 < 0 (Chin, 1998 in Ghozali, 2021). Calculation of Q2 is done with a formula:

$$Q2 = 1 - (1 - R^2)$$

Hypothesis testing functions to test the research hypothesis, where the t test can be seen from the Path Coefficient test. To test the hypothesis using statistical values, for alpha 5% the t-statistic value used is greater than 1.96 through the bootstrapping process.

According to Sugiono (2004) explaining that the types of moderator variables, the moderator variable can be grouped into several types based on the dimensional relationship whether there is a relationship between the moderator variable and the predictor variable (independent variable) and the dimension of whether there is a relationship between the moderator variable and the criterion variable (dependent variable), namely 4 (four) types: *homologizer Moderator*, *Quasi Moderator*, *Pure Moderator*, *predictor moderation*.

**RESEARCH RESULT**

Characteristics of respondents based on sexual orientation and age can be seen in table 1 to table 2.

**Table 1 Characteristics of respondents based on sexual orientation**

Gender	Total ( Person )	Total ( % )
Male	28	44,44
Female	35	55,56
<b>Total</b>	<b>63</b>	<b>100,00</b>

Source: Data processed from research results, 2021

From table 1, it is known that the majority of respondents were male, as many as 28 people or 44.44%, and as many as 35 people, or 55.56%. This reflects that the sample is dominated by women.

**Table 2 Characteristics of respondents based on age**

Age (Years)	Total (people)	Total (%)
20 – 25	6	9,68
26 – 30	15	24,19
31 – 35	9	14,52
36 – 40	11	17,74
41 – 45	3	4,84
46 – 50	5	8,06
51 – 60	14	20,97
<b>Total</b>	<b>63</b>	<b>100,00</b>

Source: Data processed from research results, 2021

From table 2, it is known that the majority of respondents are aged under 31 years, namely between the ages of 26 to 30 years, with a percentage of 24.19% and the lowest age is between 41 to 45 years with a percentage of 4.84%. This reflects that the majority of respondents between the ages of 26 and 30 still have good morale, and can understand and understand the importance of organizational commitment well.

The respondents who chose the answer who chose the answer strongly disagree were 0%, chose the answer to disagree as much as 0%, the respondent who chose the answer to doubt was 10.05%, the respondent who chose the answer agreed 42.86%, and the respondents who chose answers strongly agree as much as 47.09%. With an average value of 4.37. This shows that the USU University Secretariat continues to improve the budget target clarity to give the best in realizing performance accountability.

The respondents who chose the answer strongly disagree, which is 0%, and choose the answer to disagree, which is 0%, choose the doubtful answer as much as 10.05%, choose the answer to agree as much as 39.15%, and the respondents who chose answers strongly agree as much as 50.79%. With an average value of 4.41. This shows that the USU University Secretariat continues to improve its reporting system to provide the best in realizing performance accountability.

The respondents who chose answers strongly disagree as much as 0%, and choose answers disagree as much as 0%, choose doubtful answers as much as 7.94%, choose answers agree as much as 47.62%, and choose answers strongly agree as much as 44.44% . With an average value of 4.37, this shows that the USU University Secretariat continues to be committed to providing the best in improving performance accountability.

The respondents who chose the answer strongly disagree, namely 0%, and choose the answer to disagree which is 0%, choose the doubtful answer as much as 8.25%, choose the answer agree as much as 51.11%, and choose the answer strongly agree as much as 40.63%. With an average value of 4.32. This shows that the USU University Secretariat continues to increase its organizational commitment to give its best in realizing performance accountability.

The reliability test of the questionnaire in this study was by calculating the score for each thing and included up to deliver a add up to score.

**Table 3 Construct Reliability and Validity**

Matrix	Cronbach's Alpha	Rho_A	Composite Reliability	average variance extracted (AVE)
Performance Accountability (Y)	0.867	0.872	0.900	0.601
Budget Target Clarity (X1)	0.868	0.871	0.919	0,791
Organizational Commitment (Z)	0.871	0.882	0.906	0.660
Moderation of Z - X1	1.000	1.000	1.000	1.000
Moderation of Z - X2	1.000	1.000	1.000	1.000
Reporting system (X2)	0.858	0.859	0.913	0.779

Source: Research results, processed with Smart PLS 3.0, 2021

Based on Table 3, it shows that all research variables have a composite reliability and Cronbach's alpha value above 0.70. Thus it can be said that the indicators used in the research variables are reliable.

**Table 4 Outer Loading**

Indicators	Performance Accountability (Y)	Budget Target Clarity (X1)	Organizational Commitment (Z)	Moderation of Z - X1	Moderation of Z - X2	Reporting System (X2)
AK 1	0.805					
AK 2	0.771					
AK 3	0.833					
AK 4	0.742					
AK 5	0.775					
AK 6	0.719					
KO1			0.772			
KO2			0.863			
KO3			0.852			
KO4			0.752			
KO5			0.816			
Budget Target Clarity				1.609		
KSA1		0.893				
KSA2		0.871				
KSA3		0.905				
SP1						0.876
SP2						0.879
SP3						0.892
Reporting System					1,565	

Source: Research Results, Processed With Smart PLS 3.0 2021

Test the validity using the average variance extracted (AVE) value with a limit value above 0.50. Table 4 shows that all variables have an AVE value above 0.50. This means that all indicators and variables are declared valid. The AVE value of the repurchase intention variable is 0.499 less than 0.50 so that all variable indicators are valid in the model.

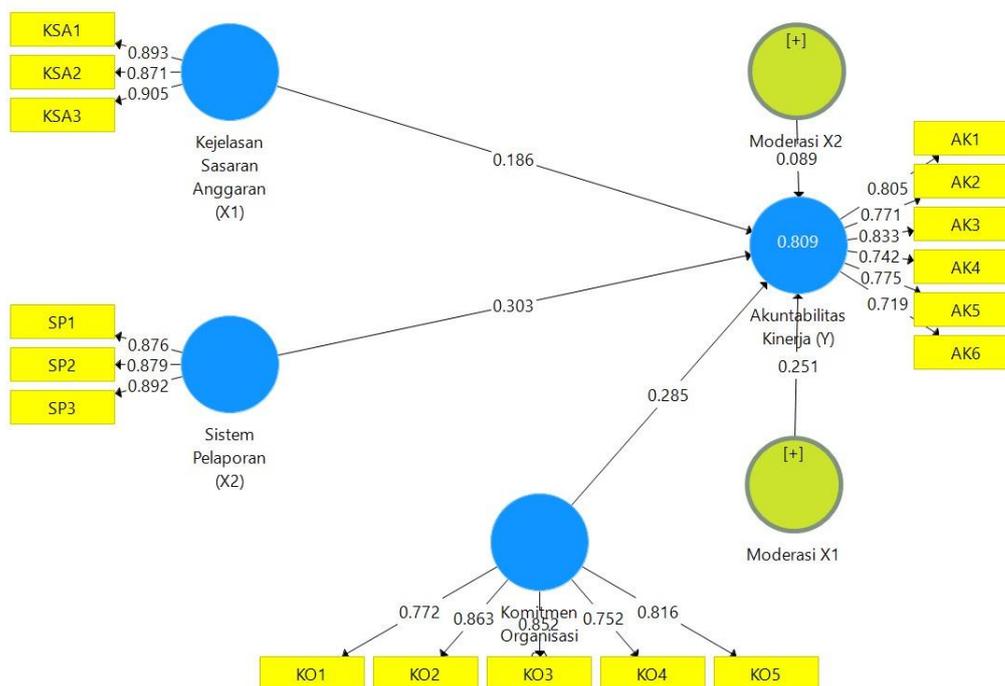
**Tabel 5 R-Square Value without Moderation Effect**

Variable	R-Square
Performance Accountability (Y)	0,755

Source: Research results, processed with Smart PLS 3.0, 2021

The R-Square in the model is 0.755, which means budget target clarity that the, the reporting system, is able to explain the performance accountability of 75%, this is because the R-square value is greater than 50%, if the R-square is above 50%, the independent variable is said to be able to describes the dependent variable. The remaining 25% is influenced by other variables not included in the research model. The calculation of R-Square without a moderating effect is also used to determine the value of the effect size in the next discussion.

Figure 2 Final Path Diagram



Source: Research results, processed with Smart PLS 3.0, 2021

Based on the path diagram in Figure 2, it can be seen that the most dominant factor in influencing Performance Accountability is organizational commitment with the highest path coefficient of 3.168. Based on Figure 4.4, the following structural equation can be formed:

$$\text{Performance Accountability} = 0.186 \text{ Budget Target Clarity} + 0.303 \text{ Reporting System} + 0.089 \text{ Organizational Commitment} + 0.285 \text{ Organizational Commitment} * \text{Budget Target Clarity} + 0.251 \text{ Organizational Commitment} * \text{Reporting System}$$

It is known that the coefficient value of organizational commitment \* budget target clarity is 0.285, which is positive, meaning that each increase in the value of budget target clarity by one unit will increase the value of performance accountability by 28.5% assuming the other variables in the model are fixed and this value can be interpreted if organizational commitment \* budget target clarity has an influence on performance accountability. This can strengthen the budget target clarity in influencing the relationship with performance accountability.

The coefficient value of organizational commitment \* reporting system is 0.251, which is positive, meaning that each increase in the value of the reporting system by one unit will increase the performance accountability by 25.1%, assuming the other variables in the model are fixed and this value can be interpreted if organizational commitment \* the reporting system has an influence on performance accountability. This can strengthen the reporting system in influencing the relationship with performance accountability.

Table 6 R-Square Value with Moderation Effect

Variable	R-Square
Performance Accountability (Y)	0,291

Source: Research results, processed with Smart PLS 3.0, 2021

Based on table 6, it is known that the R-Square value for the performance accountability variable (Y) is 0.291 which can be interpreted that the magnitude of the influence of the performance accountability variable which is influenced by the budget target clarity and the reporting system is 29% while the remaining 71% is influenced by other variables not examined in this study.

The value of R-Square in table 4:11 and table 4:12 can be calculated the value of the effect size in this research model, as follows:

$$f^2 = \frac{0,793 - 0,755}{1 - 0,793} = 0.183$$

Based on the results of the calculation of the effect size above, the variable organizational commitment has a moderate effect on performance accountability of 0.183.

The value of R square in table 5 and table 6, can be calculated the value of Q square in this research model, as follows.

$$\begin{aligned} Q^2 &= 1 - (1 - 0,793) - (1 - 0,755) \\ &= 1 - 0,207 - 0,245 \\ &= 0,548 \end{aligned}$$

Based on the results of the calculation of Q2 square above, it is obtained Q2 of 0.548, which means that the research model has a large predictive capability, namely the large diversity of research data can be explained by the structural equation model developed in this study is 54% and the remaining 46% is explained by other factors outside of the model. The Q2 value indicates that the moderating variable model in this research model has a strong predictive relevance because the value is above 0.35, and is between the Q2 value ranges of  $0 < 0.548 < 1$ , where the model is better if the Q2 value is closer to 1.

**Table 7 Value of t – statistics**

Exogenous	-->	Endogenous	Path Analysis	T statistics	P Values	Conclusion
Budget target clarity (X <sub>1</sub> )	-->	performance accountability (Y)	0,186	2,296	0,022	accepted
reporting system (X <sub>2</sub> )	-->	performance accountability (Y)	0,303	3,025	0,003	accepted
Organizational commitment * Budget target clarity	-->	performance accountability (Y)	0,285	1,670	0,095	rejected
Organizational commitment * reporting system	-->	performance accountability (Y)	0,251	0,783	0,434	rejected
Organizational commitment (Z)	-->	performance accountability (Y)	0,089	3,168	0,002	accepted

Source: Research results, processed with Smart PLS 3.0, 2021

Based on the test results in Table 7, the effect of each variable is described as follows:

1. The first hypothesis is the budget target clarity (X<sub>1</sub>) has an effect on Y (performance accountability). Based on table 4.13, it can be seen that the budget target clarity (X<sub>1</sub>) has a significant effect in a positive direction, this can be seen from the T-Statistics value of  $2.296 > 1.96$  or it can be seen from the P value which is valued at  $0.022 < 0.05$ . The original sample value is 0.186 which indicates that the direction of the relationship between budget target clarity (X<sub>1</sub>) and Y (performance accountability) is positive. Thus the first hypothesis is accepted.
2. The second hypothesis is that the reporting system (X<sub>2</sub>) affects Y (performance accountability). Based on table 4.13, it can be seen that the reporting system (X<sub>2</sub>) to Y (performance accountability) has a significant effect in a positive direction, this can be seen from the T-Statistics of  $3.025 > 1.96$  or it can be seen from the P Value which is valued at  $0.003 < 0.05$ . The original sample value is 0.303 which indicates that the direction of the relationship between the reporting system (X<sub>2</sub>) and Y (performance accountability) is positive. Thus the fifth hypothesis is accepted.

3. The third hypothesis is that the moderating variable X1 has an effect on Y (performance accountability). The T-Statistics value of moderation X1 to Y (performance accountability) is  $1.670 < 1.96$  or it can be seen from the P value which is  $0.095 > 0.05$  indicating that X1 moderation affects Y (performance accountability). Thus the third hypothesis is rejected, this means that the moderating variable X1 has a meaningless effect on performance accountability (Y). The rise and fall of the moderating variable score X1 will not have a significant effect on the performance accountability variable (Y).
4. The fourth hypothesis is that the moderating variable X2 has an effect on Y (performance accountability). The T-Statistics value of moderation X2 to Y (performance accountability) is  $0.783 < 1.96$  or it can be seen from the P value which is  $0.434 > 0.05$  indicating that X2 moderation has an effect on Y (performance accountability). Thus the fourth hypothesis is rejected, this means that the moderating variable X2 has a meaningless effect on performance accountability (Y). The rise and fall of the moderating variable score X2 will not have a significant effect on the performance accountability variable (Y).

Organizational commitment (Z) affects Y (performance accountability). Based on table 4:12, it can be seen that organizational commitment (Z) to Y (performance accountability) has a significant effect in a positive direction, this can be seen from the T-Statistics of  $3.168 > 1.96$  or it can be seen from the P Value which is valued at  $0.002 < 0.05$ . The original sample value is 0.285 which indicates that the direction of the relationship between the reporting system (X2) and Y (performance accountability) is positive. Thus the hypothesis is accepted.

The results of this study concluded that organizational commitment was unable to moderate the budget target clarity on performance accountability at the University Secretariat at the University of Sumatera Utara. Organizational commitment is unable to moderate the reporting system for performance accountability at the University Secretariat at the University of Sumatera Utara. Organizational commitment is not a moderating variable between budget target clarity and performance accountability. Organizational commitment is not a moderating variable between the reporting system and performance accountability. Thus, the variable organizational commitment can be an independent variable or an intervening variable.

The organizational commitment variable affects the strength of the relationship, but does not interact with the predictor variable (X) and there is a significant relationship both with the clarity of budget objectives and the reporting system (X) and with performance accountability (Y), so organizational commitment is not a moderating variable, but organizational commitment. is an independent, intervening, exogenous, antecedent, or predictor variable meaning that the type of moderator variable in this study is moderation as a predictor (predictor moderation).

## CONCLUSION AND POLICY IMPLICATION

The conclusions of this study are as follows, the results showed that the TStatistics value was  $2.296 > 1.96$  and the P value was  $0.022 < 0.05$ . The original sample value is 0.186 which indicates that the direction of the relationship between budget target clarity and performance accountability is positive. Budget target clarity affects performance accountability at the University Secretariat at the University of Sumatera Utara. The T-Statistics value is  $3.025 > 1.96$  and the P value is  $0.003 < 0.05$ . The original sample value is 0.303 which indicates that the direction of the relationship between the reporting system and performance accountability is positive. The reporting system affects the performance accountability at the University Secretariat at the University of Sumatera Utara. The T-Statistics value is  $1.670 < 1.96$  and the P value is  $0.095 > 0.05$ , indicating that organizational commitment is not able to moderate the budget target clarity on performance accountability. Organizational commitment was unable to moderate the budget target Clarity on performance accountability at the University Secretariat at the University of Sumatera Utara. The T-Statistics value is  $0.783 < 1.96$  and the P value is  $0.434 > 0.05$ . Organizational commitment is unable to moderate the reporting system for performance accountability at the University Secretariat at the University of Sumatera Utara.

## LIMITATION AND SUGGESTION FOR FUTURE RESEARCH

Suggestions from this research are for further researchers, in order to increase knowledge and insight in studying issues related to the budget target clarity, internal control and reporting systems on accountability and organizational commitment as intervening variables. For the University Secretariat at the University of Sumatera Utara, the success of current achievements will accelerate the improvement of the expected quality of performance results in the coming year which needs to be improved is the budget target clarity in understandable terms, namely the budget targets to be achieved so that they are made easy to understand not confusing and a top priority. The reporting system in terms of making reports, clarity in recording the use of the budget used must be clear and detailed. Performance accountability in terms of Implementation Accountability, namely conducting a financial analysis of each completed activity or program. Organizational commitment in terms of the willingness of employees, namely having a commitment to maintain work conductivity in the organization. For the Master of Accounting Study Program, Postgraduate School at Prima Indonesia University, it is hoped that this research will be able to provide additional scientific research treasures. For further researchers, this author's research is limited to the clarity of budget objectives, reporting systems, performance accountability and organizational commitment. The researcher did not conduct further research on other factors that could increase the accountability of performance, so it is hoped that in the next research, it can examine other factors that can increase the accountability of performance.

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