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# Improving Performance Accountability through Information Systems, Budgeting Practices, and Competent Human Resources: The Role of Motivation

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**Abstract**

*This article examines the influence of accounting information systems, performance-based budgeting, and human resource competence on performance accountability in regional government agencies in Jambi Province, with employee motivation as a moderating variable. Using a quantitative approach and data analysis through Partial Least Squares (PLS), the study finds that accounting information systems have a significant positive impact on accountability, while both performance-based budgeting and human resource competence show significant negative relationships. However, motivation does not significantly moderate any of these relationships. These findings suggest that performance accountability in public organizations is primarily driven by structural systems and procedural execution rather than psychological factors such as motivation. The study highlights the importance of improving system quality, strengthening budget evaluation mechanisms, and aligning employee competence with institutional needs in order to promote a more transparent and accountable public sector.*

**Keywords: Accounting information systems, performance-based budgeting, human resource competence, motivation, performance accountability.**

## INTRODUCTION

In recent years, the demand for enhanced performance accountability in the public sector has intensified, driven by increased public scrutiny, rapid technological advancement, and the growing expectation for transparency and efficiency in



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governance. Citizens are no longer satisfied with bureaucratic compliance alone; instead, they demand measurable results and clear justifications for the use of public resources. Consequently, public institutions, both at the national and regional levels, have been urged to adopt management systems that can ensure not only financial accuracy but also improved service delivery and policy outcomes (Sørensen & Torfing, 2021).

One such system is the Accounting Information System (AIS), which serves as a critical tool for financial monitoring and reporting. When effectively implemented, AIS enables government agencies to manage, process, and report financial data with greater speed and accuracy, thereby fostering transparency and accountability (Romney & Steinbart, 2021). Alongside AIS, Performance-Based Budgeting (PBB) has been promoted as a method to allocate resources based on program effectiveness and output achievement. PBB aims to ensure that each budget item is directly tied to specific, measurable performance targets (Brumby & Robinson, 2020).

Despite these institutional reforms, challenges remain in ensuring that such systems are internalized and implemented consistently across government entities. In the case of Jambi Province, for example, local government data from 2021 to 2023 indicate an increase in financial capacity, evidenced by rising local revenue and expanded expenditure, yet performance accountability ratings have shown significant fluctuation. Most notably, the 2023 SAKIP (Government Institution Performance Accountability System) score dropped to 1.88, signaling a serious gap between administrative systems and actual institutional performance (KemenPAN-RB, 2023). This suggests that while AIS and PBB may be in place, their impact on organizational accountability is contingent upon other organizational factors.

Among those factors, the role of human resources, specifically their competence and motivation, has been increasingly recognized. Competent civil servants with the right skills, attitudes, and professional knowledge are better positioned to implement and utilize AIS and PBB effectively. However, the mere existence of competency is not always sufficient. Motivation, particularly intrinsic motivation, has been shown to influence how employees engage with institutional systems and carry out their responsibilities (Deci & Ryan, 2020; Lee, 2019). Yet, empirical studies investigating the moderating role of motivation in the relationship between these institutional systems and performance accountability remain scarce in the Indonesian regional government context.

Therefore, this study aims to examine the influence of Accounting Information Systems, Performance-Based Budgeting, and Human Resource Competency on performance accountability within government agencies in Jambi Province, while also


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exploring whether employee motivation moderates these relationships. By addressing both system-level and behavioral-level factors, this study seeks to provide a more comprehensive understanding of the dynamics that shape public sector accountability.

## LITERATURE REVIEW

### Motivation

Motivation is a psychological force that drives individuals to act and achieve goals. According to Deci and Ryan (2020), motivation is categorized into intrinsic, stemming from personal satisfaction, and extrinsic, driven by rewards or recognition. In public organizations, both forms play a key role in fostering employee engagement and performance. Stewardship Theory (Davis et al., 1989) supports the idea that when employees are trusted and empowered, they act in the organization's best interest. In systems like AIS and performance-based budgeting, motivated employees, especially those with intrinsic commitment, tend to contribute more actively to data accuracy, responsible budget use, and accountability outcomes.

### Performance Accountability

Performance accountability refers to the obligation of public institutions to justify how resources are used to achieve goals (Bovens et al., 2014). It includes formal reporting, monitoring processes, and ethical responsibility to stakeholders. Overman and Schillemans (2022) emphasize that accountability is not only about results, but also about ongoing alignment with public values and institutional objectives. A well-structured accountability system increases transparency, trust, and institutional responsiveness.

### Accounting Information System (AIS)

AIS is a technology-based platform that manages financial data for decision-making, transparency, and control. As explained by Romney and Steinbart (2021), AIS integrates accounting principles with IT to ensure accurate, timely, and secure financial reporting. Monteiro and Cepêda (2021) highlight that a reliable AIS minimizes errors, prevents fraud, and enhances compliance. In the public sector, AIS strengthens accountability by enabling real-time monitoring and data-based evaluations.

### Performance-Based Budgeting (PBB)

PBB links budget allocations to measurable outcomes rather than mere inputs. Brumby and Robinson (2020) describe it as a tool to improve fiscal discipline and


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accountability through performance indicators and evaluations. Moynihan (2003) notes that PBB enhances transparency and ensures that public spending aligns with strategic goals. However, effective implementation requires staff with both technical knowledge and a clear understanding of institutional targets.

**Human Resource Competency**

HR competency combines knowledge, skills, and attitudes essential for effective job performance. Wong (2020) defines it as a key determinant of work quality. In public institutions, competent personnel are crucial for successfully executing AIS and PBB initiatives. Wibowo (2021) and Mangkunegara (2019) emphasize that competency can be developed through training, organizational support, and adaptability to change. Competent employees not only improve operational efficiency but also contribute meaningfully to accountability through professionalism and innovation.

## RESEARCH METHODS

This study adopts a quantitative explanatory approach using a survey method to examine the effects of Accounting Information Systems (AIS), Performance-Based Budgeting (PBB), and Human Resource Competency on performance accountability, with employee motivation as a moderating variable. The research was conducted across 22 provincial government departments in Jambi Province, involving 197 respondents selected through stratified random sampling from a population of 386 civil servants. Data were collected via Likert-scale questionnaires and analyzed using SmartPLS 4. to test the structural relationships among the variables, which include three independent variables (AIS, PBB, HR Competency), one moderating variable (Motivation), and one dependent variable (Performance Accountability). Supporting qualitative data, such as organizational context, were gathered through official documentation.

Here the table of operational variable:

**Table 1. Operational Variable**

| Variable | Indicator | Measurement Scale |
|---|---|---|
| Accounting Information System (X1) | Information Accuracy (X1.1) | Ordinal |
| | Data Processing Speed (X1.2) | Ordinal |



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| | | |
|---|---|---|
| | Information Accessibility (X1.3) | Ordinal |
| | System Usability (X1.4) | Ordinal |
| | Data Security (X1.5) | Ordinal |
| | Data Integration (X1.6) | Ordinal |
| Performance-Based Budgeting (X2) | Budget Planning (X2.1) | Ordinal |
| | Budget Execution (X2.2) | Ordinal |
| | Budget Performance Reporting (X2.3) | Ordinal |
| | Budget Performance Evaluation (X2.4) | Ordinal |
| Human Resource Competency (X3) | Knowledge (X3.1) | Ordinal |
| | Skills (X3.2) | Ordinal |
| | Attitude (X3.3) | Ordinal |
| | Work Experience (X3.4) | Ordinal |
| | Training and Development (X3.5) | Ordinal |
| Performance Accountability (Y) | Transparency (Y1) | Ordinal |
| | Responsibility (Y2) | Ordinal |
| | Budget Efficiency (Y3) | Ordinal |
| | Performance Report Reliability (Y4) | Ordinal |
| Motivation (Z) | Self-Efficacy (Z1) | Ordinal |
| | Self-Enjoyment (Z2) | Ordinal |
| | Rewards (Z3) | Ordinal |
| | Reciprocity (Z4) | Ordinal |

Source: PLS output

## RESULT

### Measurement Model Results (Outer Model / Indicator Testing)

In this study, all indicators are modeled reflectively. The following presents the initial model construction results, as illustrated using SmartPLS 4.0 software.



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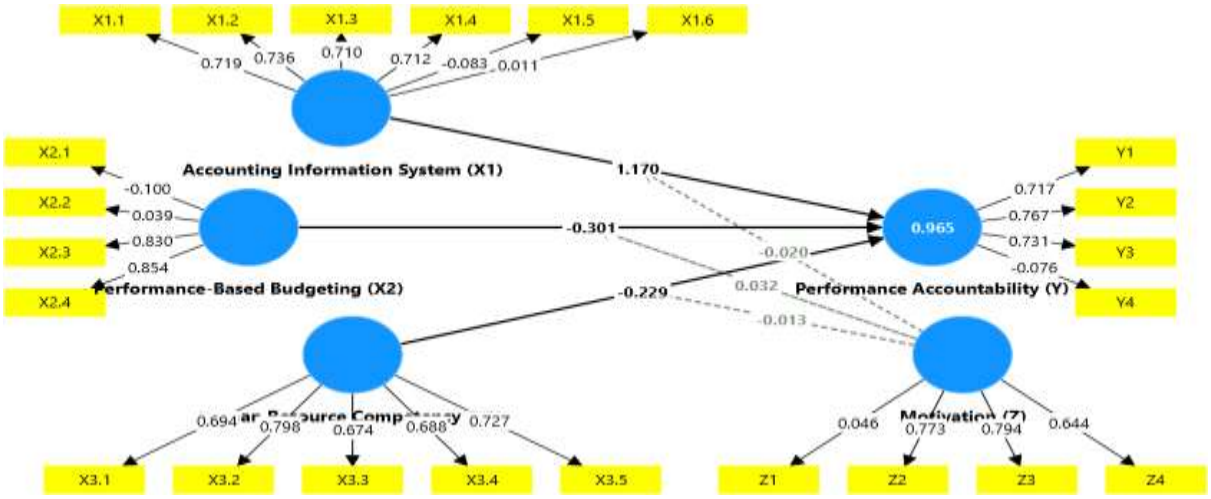



**Figure 1. Initial Research Model Estimation**

In the initial stage of measurement model processing, convergent validity testing was conducted using outer loading values to assess each indicator's contribution to its construct. This study adopted a minimum threshold of 0.50, as commonly accepted in exploratory research, particularly when some indicators have not been empirically validated.

The preliminary test results indicated that several indicators did not meet this criterion and were therefore eliminated from the model. The revised (second) research model is shown as follows:

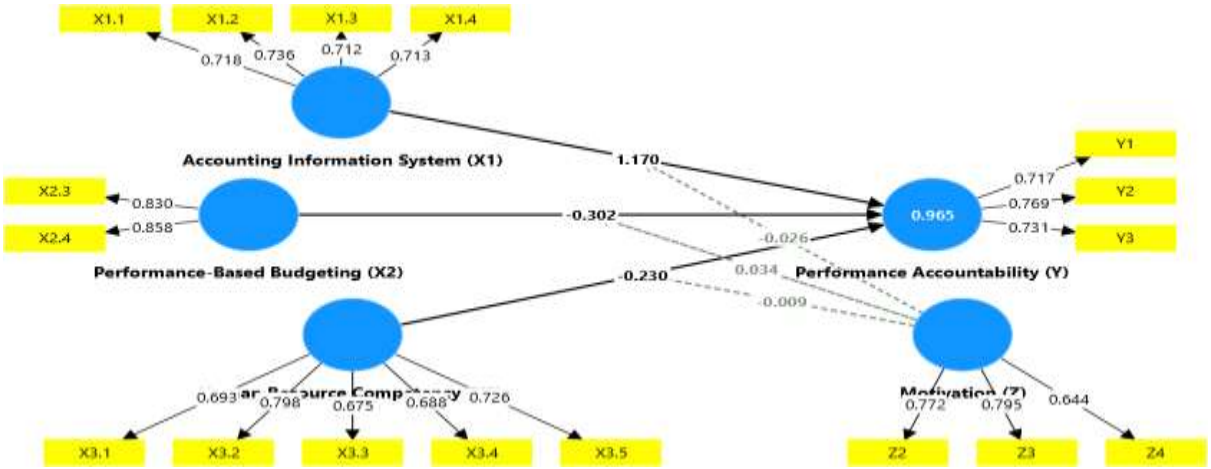



**Figure 2. Estimation Results of the Revised Research Model**


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Based on Figure 2, all indicators show outer loading values above 0.5. This indicates that each indicator is valid and serves as a proper reflection of its respective research variable.

**Results of Structural Model Testing (Inner Model)**

The R Square values obtained in this study are presented in the following table:

**Table 2. R Square**

| | R-square | R-square adjusted |
|---|---|---|
| Akuntabilitas Kinerja (Y) | 0,965 | 0,964 |

Source: PLS Output

The calculated predictive relevance ($Q^2$) value of approximately 96.4% indicates the proportion of variance in the data that can be explained by the model. The remaining 3.6% represents unexplained variance, which may be attributed to factors outside the model or measurement error.

**Hypothesis Testing Results (Variables)**

Next, bootstrapping was conducted on the research model to test the proposed hypotheses. The results are presented as follows:

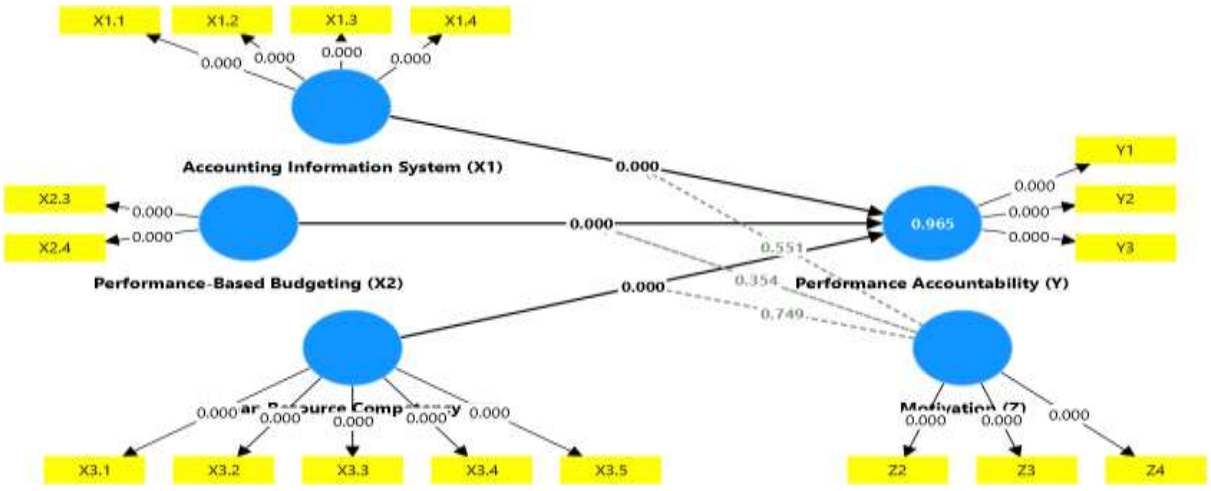



**Figure 3. Bootstrapping Test**


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The hypothesis testing between variables in this study was conducted using the bootstrapping procedure. From this analysis, the software generated both path coefficients and outer loading results. The following table presents the path coefficients derived from the research model:

**Table 3. Tabel Path Coefficient**

| | Original sample (O) | Sample mean (M) | Standard deviation (STDEV) | T statistics (\|O/STDEV\|) | P values |
|---|---|---|---|---|---|
| Accounting Information System (X1) → Performance Accountability (Y) | 1,170 | 1,167 | 0,032 | 36,968 | 0,000 |
| Performance-Based Budgeting (X2) → Performance Accountability (Y) | -0,302 | -0,300 | 0,042 | 7,149 | 0,000 |
| Human Resource Competence (X3) → Performance Accountability (Y) | -0,230 | -0,224 | 0,031 | 7,337 | 0,000 |
| Motivation (Z) × Accounting Information System (X1) → Performance Accountability (Y) | -0,026 | -0,031 | 0,043 | 0,597 | 0,551 |
| Motivation (Z) × Performance-Based Budgeting (X2) → Performance Accountability (Y) | 0,034 | 0,037 | 0,036 | 0,928 | 0,354 |
| Motivation (Z) × Human Resource Competence (X3) → Performance Accountability (Y) | -0,009 | -0,006 | 0,030 | 0,320 | 0,749 |

Source: PLS Output

Based on Figure 3, the influence between variables and their significance levels can be observed through the "Original Sample Estimate" and "T Statistics" columns. A T-statistic value greater than 1.96 indicates a statistically significant effect of the corresponding hypothesis (Ghozali, 2019). The hypothesis testing results presented in Figure 3 and Table 4 serve as the foundation for the following discussion.

## DISCUSSION


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**The Effect of Accounting Information Systems on Performance Accountability in Government Agencies in Jambi Province**

The analysis results indicate that the Accounting Information System (AIS) has a positive and significant effect on Performance Accountability, with a path coefficient value of 1.170, a t-statistic of 36.968, and a p-value of 0.000. This implies that effective implementation of AIS contributes to improving accountability in task execution and budget management within government agencies.This finding supports the theory by Romney and Steinbart (2021), which emphasizes that a reliable AIS should deliver accurate, timely, and relevant financial information to support decision-making and organizational accountability. A strong system accelerates reporting processes, enhances transparency, and reinforces internal control through structured and traceable audit trails. In the context of government departments in Jambi Province, AIS has helped streamline budget reporting workflows, reduce errors, and improve information flow across units. This aligns with studies by Wibowo et al. (2023) and Ritchi et al. (2023), which show that the quality of AIS is a key determinant in strengthening financial governance and public sector accountability. However, this result contrasts with findings by Sumaryati et al. (2020), which suggested that AIS does not significantly affect the quality of government financial reporting. This discrepancy may be due to contextual variables such as user readiness, system integration limitations, or insufficient managerial support. Thus, a well-managed AIS serves not only as a transaction recording tool but also as a critical foundation for fostering transparency, efficiency, and accountability in public sector performance.

**The Effect of Performance-Based Budgeting on Performance Accountability in Government Agencies in Jambi Province**

The statistical analysis reveals that Performance-Based Budgeting (PBB) has a significant effect on Performance Accountability, with a path coefficient of –0.302, a t-statistic of 7.149, and a p-value of 0.000. Although the relationship is negative, it remains statistically significant, indicating that this budgeting approach meaningfully contributes to explaining variations in accountability within government agencies.

This negative direction suggests that weaknesses in budget performance reporting and evaluation processes can undermine overall accountability. In particular, ineffective execution of reporting and evaluation mechanisms may reduce transparency and hinder the responsible use of public funds. Thus, strengthening these two aspects is essential to ensure that allocated budgets result in measurable and accountable outcomes.


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These findings are in line with Wahdatul et al. (2021) and Situmorang et al. (2023), who emphasize that budget performance evaluation plays a critical role in improving institutional accountability. In the Jambi context, the results highlight that success in performance-based budgeting is not solely dependent on planning and execution stages but largely hinges on the quality of reporting and the depth of evaluation practices. In contrast, Mauro et al. (2021) argue that performance-based budgeting often fails to improve accountability due to weak interdepartmental coordination, lack of performance clarity, and limited capacity for monitoring and evaluation. Such contextual limitations may explain the negative relationship found in this study, signaling that PBB implementation without robust evaluation systems can diminish the perceived accountability. Theoretical perspectives on performance-based budgeting (Brumby & Robinson, 2020; Curristine, 2021) emphasize that public expenditures should be linked to measurable results assessed through clear performance indicators. High-quality reporting and evaluation are therefore central pillars for building transparent and accountable governance systems. In this light, the current findings underscore the need for government institutions to prioritize the development of reporting and evaluation mechanisms to ensure that performance-based budgeting can fulfill its intended accountability function.

**The Effect of Human Resource Competence on Performance Accountability in Government Agencies in Jambi Province**

The analysis results show that Human Resource (HR) Competence has a statistically significant effect on Performance Accountability, with a path coefficient of –0.230, a t-statistic of 7.337, and a p-value of 0.000. Although the relationship is significant, the negative coefficient indicates that higher HR competence does not automatically translate into higher accountability within government institutions.

This outcome suggests that competent personnel alone are insufficient to enhance organizational accountability without the presence of supportive institutional systems, clear policies, and an accountability-oriented work culture. Even highly skilled employees may be constrained by organizational structures that lack alignment with accountability principles, such as weak decision-making inclusion, limited supervision, or unclear performance targets.

HR competence in this study includes indicators such as knowledge, skills, attitude, work experience, and training. Among these, professional attitude, particularly openness to change and ethical work behavior, was perceived as highly relevant by respondents. These behavioral aspects are essential for navigating bureaucratic


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challenges, especially in maintaining transparency and service quality in the public sector. This finding aligns with DarmaYanti (2021), who noted that while competence influences transparency and reporting quality, its impact depends on how effectively it is integrated within organizational processes. Ariawan and Pujanira (2019) also emphasize that technical capabilities must be strategically directed to influence public accountability outcomes. Conversely, Sumaryati et al. (2020) found that HR competence does not significantly affect the quality of government financial reports, implying that technical proficiency alone is insufficient without robust institutional support. This view is echoed by Spencer and Spencer (1993), who define competence as a set of characteristics that only contributes to performance when properly applied within a conducive work environment.

**The Moderating Effect of Employee Motivation on the Relationship between Accounting Information Systems and Performance Accountability in Government Agencies in Jambi Province**

The statistical analysis of the moderating role of employee motivation on the relationship between Accounting Information Systems (AIS) and Performance Accountability shows a path coefficient of –0.026, a t-statistic of 0.597, and a p-value of 0.551. Since the t-value is below 1.96 and the p-value exceeds 0.05, the moderating effect is statistically insignificant. Although employee motivation levels are generally high, particularly in terms of intrinsic factors such as self-enjoyment, this variable does not significantly strengthen or weaken the effect of AIS on performance accountability. This suggests that the direct influence of AIS is already substantial, reducing the potential impact of motivation as an intervening factor.

This finding indicates that employee motivation does not moderate the relationship between AIS implementation and performance accountability in the context of provincial government agencies in Jambi.This result contradicts studies such as Nguyen et al. (2019), who argue that intrinsic motivation enhances the positive effect of information systems on organizational performance. Their findings show that motivated employees tend to use systems more optimally, improving overall outcomes. However, in the context of Jambi's bureaucratic environment, AIS implementation tends to be mandatory and uniformly enforced, diminishing the role of personal initiative.

Moreover, the structured and hierarchical nature of public institutions may limit the room for motivational differences to manifest in system usage. Operational procedures are standardized, and employee behaviors are more regulated by formal protocols than


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by intrinsic drivers such as autonomy or enthusiasm. In many agencies, the operation of AIS is assigned to non-permanent staff or contract-based personnel, whose involvement is often limited to routine execution under formal instructions, with little space for discretionary effort or initiative. This phenomenon can be explained through Deci and Ryan's Self-Determination Theory (2020), which highlights the varying effects of intrinsic and extrinsic motivation depending on the work environment. In highly controlled settings, such as government AIS operations, motivation may have limited capacity to alter system-performance dynamics.

**The Moderating Effect of Employee Motivation on the Relationship between Performance-Based Budgeting and Performance Accountability in Government Agencies in Jambi Province**

The statistical analysis examining the moderating role of employee motivation in the relationship between Performance-Based Budgeting (PBB) and Performance Accountability yields a path coefficient of 0.034, a t-statistic of 0.928, and a p-value of 0.354. Since the t-value is below 1.96 and the p-value is above 0.05, the moderating effect is statistically insignificant.

Although employee motivation, especially intrinsic aspects such as self-enjoyment, is generally high, this does not significantly enhance the influence of performance-based budgeting on accountability. One possible explanation is that budgeting processes in the public sector are heavily driven by formal procedures and institutional structures, leaving little room for individual motivation to exert a measurable impact on systemic outcomes.

This finding contrasts with prior studies, such as Nguyen et al. (2019), who argued that intrinsic motivation strengthens employee engagement in performance-oriented systems, including performance-based budgeting. In their context, motivated employees showed greater commitment to performance targets, which translated into higher accountability. However, in local government settings where budgeting follows rigid regulations, the role of personal initiative is limited.

In public sector budgeting, typically a top-down process with pre-defined performance parameters, employees are required to follow standardized workflows. Even with high motivation, they must conform to institutional reporting procedures. As a result, motivation may influence individual behavior directly, but has limited moderating effect on the relationship between systemic frameworks and organizational performance outcomes. According to Deci and Ryan's (2020) Self-Determination Theory, intrinsic motivation thrives when autonomy, competence, and relatedness are supported. In a


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rigid, highly structured bureaucratic environment, these conditions are often constrained, which may reduce the motivational leverage on systemic interactions.

**The Moderating Effect of Employee Motivation on the Relationship between Human Resource Competence and Performance Accountability in Government Agencies in Jambi Province**

The statistical results indicate that employee motivation does not moderate the relationship between Human Resource (HR) Competence and Performance Accountability, as reflected by a path coefficient of –0.009, a t-statistic of 0.320, and a p-value of 0.749.

Although motivation levels among respondents are generally high, particularly in terms of intrinsic motivation such as self-enjoyment, this does not significantly influence how HR competence affects accountability. Competence, which includes knowledge, skills, and attitude, appears to exert a direct effect independent of motivational factors.

This finding suggests that in structured bureaucratic environments, performance accountability is more reliant on technical ability and formal systems than on personal drive. Even highly motivated employees may not show greater accountability if their competence is not supported by clear roles or effective organizational systems.

The result aligns with prior studies (e.g., Sumaryati et al., 2020) that highlight the limited effect of motivation when systemic structures dominate. Thus, while motivation may influence work behavior directly, its role as a moderator in the competence-accountability relationship is minimal in this context.

Overall, the study confirms that employee motivation does not significantly moderate the relationships between the three key independent variables, Accounting Information Systems, Performance-Based Budgeting, and Human Resource Competence, and Performance Accountability in the Jambi provincial government. These insignificant moderation effects may be attributed to the highly structured, procedural nature of the public bureaucracy. Implementation of systems, budgeting processes, and HR management are largely dictated by top-down regulations and standardized procedures.

In such environments, the influence of personal motivation, whether intrinsic or extrinsic, is constrained, as decisions and performance are shaped more by compliance than by initiative. Employees, especially non-permanent staff or lower-level personnel, often operate in narrowly defined roles without strategic autonomy. Thus, while motivation


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remains important for shaping direct work behavior, it plays a limited role as a moderator within rigid and systemic institutional frameworks.

## CONCLUSION

The data and discussion so far lead us to the following conclusions:

1. Accounting information systems have a significant and positive effect on performance accountability;
2. Performance-based budgeting has a significant but negative influence on performance accountability;
3. Human resource competence also shows a significant but negative influence on performance accountability;
4. Employee motivation does not significantly moderate the relationship between accounting information systems, performance-based budgeting, and human resource competence with performance accountability.

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