



The Influence of Performance-Based Budgeting Application on Performance Accountability of Jambi City Government Agencies

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ABSTRACT

This study aims to determine and analyze the effect of the implementation of performance-based budgeting on the accountability of the performance of Jambi City Government agencies. This study focuses on four variables: budget planning (X1), budget implementation (X2), reporting/accountability (X3), and performance evaluation (X4). Data were collected using questionnaires as the main source distributed to respondents. Purposive sampling technique was used, as many as 48 samples were obtained with the criteria involved in the preparation of the government budget. This study uses a multiple linear regression analysis model using SPSS for Windows. The results of this study indicate that budget planning, budget implementation, budget reporting/accountability, and performance evaluation simultaneously affect the accountability of the performance of Jambi City Government agencies. The results of partial testing indicate that budget implementation, budget reporting/accountability, and performance evaluation affect the accountability of the performance of Jambi City Government agencies, while budget planning does not affect the accountability of the performance of Jambi City Government agencies

INTRODUCTION

In the public sector, the budget serves as a tool for managing public funds, ensuring accountability, and ensuring that public-funded initiatives are carried out (Mardiasmo, 2018). The relationship between the budget (input) and expenditure (output) and the expected results (outcomes) of activities and programs, as well as the efficacy of achieving these outputs and results, is taken into consideration by performance-based budgeting, according to Mahmudi (2016). The performance budget approach aims to address a number of issues with the traditional budget, particularly those brought on by the lack of standards by which to gauge how well public service goals and targets are being met.

Based on the 2019-2023 Jambi City Bureaucratic Reform Road Map, there are several performance accountability issues, namely the limited understanding of all elements of the leadership of regional apparatus organizations within the Jambi City government regarding the technicalities of formulating the main performance indicators of their regional apparatus, the weak coordination system both at the central and regional levels is a trigger for the still poor planning system and preparation of performance reports in the regions, and the large number of reporting documents required by the center with different forms and formats greatly increases the burden on regional apparatus.

Based on the performance accountability assessment obtained by the Jambi City Government from the Ministry of Empowerment of State Apparatus and Bureaucratic Reform (Menpan RB) through the SAKIP value, namely in 2019 the Jambi City Government obtained a score of 62 "B" predicates, in 2020 the Jambi City Government still obtained a "B" predicate, in 2021 the Jambi City Government still obtained a "B" predicate, In 2022 the Jambi City Government obtained 67.37 "B" predicates or good, and in 2023 the Jambi City Government obtained a "BB" score. It can be seen that the acquisition of the Jambi City SAKIP score predicate is still unable to obtain the maximum value.

Based on the SKID APBD data portal of Jambi City, the achievement of budget realization each year, from 2019-2020 there was a decrease of around 21.75%, in 2020-2021 there was an increase of 8.57%, in 2021-2022 there was an increase of 7.55%, in 2022-2023 there was an increase of 1.74%, it can be seen that in the last few years the budget realization has not reached the budget target. This shows that there are programs or activities that have not been fully implemented. The budgeting system in Jambi City has been prepared according to a performance-based budgeting process. In accordance with Presidential Regulation No. 29 of 2014, the implementation of SAKIP in OPD is carried out by the OPD Performance Accountability Entity. As part of the implementation of the Government Agency Performance Accountability System (SAKIP), which aims to promote the realization of good governance in Indonesia, the OPD of the Jambi City Government also accomplishes this by creating a Performance Report as a means of holding the public accountable for the actions taken in the administration of government. It is envisaged that the government's budget will be appropriately realized in line with the aims and objectives to be accomplished by putting in place a performance-based budget.

This study's primary issue can be stated as follows: Does the realization of performance accountability in the Jambi City Government depend on budget planning, budget execution, budget reporting or accountability, and performance evaluation? Second, what effect does budget planning have on the performance accountability of the Jambi City Government's agencies? Third, does the budget's implementation affect the Jambi City Government entities' performance accountability? Fourth, does budget reporting and accountability affect the departments of the Jambi City Government's performance accountability? Fifth, is the performance accountability of Jambi City Government departments affected by performance evaluation?

This study's primary goal is to ascertain how much agency responsibility within the Jambi City Government is impacted by budget planning, budget implementation, budget reporting or accountability, and performance evaluation. The second goal is to ascertain how budget planning affects the accountability of Jambi City Government organizations. Third, to ascertain how budget implementation affects Jambi City Government agencies' accountability. Fourth, to ascertain how the accountability of Jambi City Government departments is impacted by budget reporting and accountability. Fifth, to ascertain how Jambi City Government departments' accountability is affected by performance reviews.

The study's anticipated advantages include giving the Jambi City government more data and suggestions for analyzing and evaluating performance-based budgets and the accountability of Jambi City government entities. It is anticipated that this study will support earlier research and inspire more investigation, particularly with regard to the impact of implementing performance-based budgets. It may also provide more information for further research in the same area.

LITERATURE REVIEW

Budget

Mardiasmo (2018) defines budgeting as a procedure or approach to creating a budget. The budget itself, on the other hand, is a financial document that includes an estimate of the performance that is anticipated to be attained within a specific time frame.

Performance-Based Budget

Performance-based budgeting, according to Mahmudi (2016), is a method of budgeting that takes into account the relationship between the budget and the expected outputs and results from activities and programs, as well as the effectiveness of achieving these outputs and results.

Government Agency Performance Accountability

As per the Guidelines for the Preparation of Government Agency Performance Accountability Reports, LAN Decree No.239/IX/6/8/2003 states that "Government agency performance accountability is the manifestation of a government agency's obligation to be accountable for the success and failure of implementing the organization's mission in achieving the targets and objectives that have been set through a periodic accountability system."

The Influence of the Implementation of Performance-Based Budgeting on the Performance Accountability of Regional Government Agencies

Implementation of Performance-Based Budgeting according to Halim (2007) explains that important elements that must be determined first in a performance-based budget are:

- a. Agreed objectives and measures of achievement.
- b. Systematic collection of information on realization.
- c. Performance achievement can be relied on and consistent so that costs and achievements can be compared.
- d. Continuous provision of information so that it can be used in planning, programming, budgeting, and evaluation management.

Budget implementation variables, specifically budget planning, budget implementation, budget reporting or accountability, and performance evaluation, collectively have an impact on the performance accountability of Regional Government agencies, according to research by Herlina (2019) and Resky Septiyan (2021).

H1: When taken as a whole, these factors have a beneficial impact on the performance accountability of Jambi City Government agencies.

The Influence of Budget Planning on the Performance Accountability of Regional Government Agencies

The process of estimating costs for carrying out operations that must align with the organization's strategic plan's developed vision, mission, goals, targets, and policies – all of which are expressed in monetary units and are applicable to the future – is known as budget planning. The budgeting phase is crucial because a budget that is not focused on organizational performance might undermine intended initiatives. According to research by Anggi Aisyah Rakhmi (2018) and Kukuh Prastianingrum (2019), budget planning improves local government agencies' performance accountability.

H2: Budget planning has a positive effect on the performance accountability of Jambi City Government agencies.

The Influence of Budget Implementation on the Performance Accountability of Regional Government Agencies

The implementation of government activities adheres to the established budget, so that the achievement of the budget means the achievement of government targets. Therefore, the budget should have good and realistic quality, with effective financial control, budget implementation can be better so that it can increase public accountability. Research conducted by Anggi Aisyah Rakhmi (2018) proves that budget implementation has a positive effect on the accountability of government agency performance.

H3: Budget implementation has a positive effect on the accountability of the performance of Jambi City Government agencies.

The Influence of Budget Reporting/Accountability on the Performance Accountability of Regional Government Agencies

In this instance, reporting comprises the amount of money allotted to work units, the amount of money spent, and the accomplishment of work outcomes or completed activities. In addition to providing comparable information on the realization and budget of reporting entities, the goal of regional government financial reporting is to give report users relevant information for evaluating the accountability and advantages of decisions, whether they be economic, social, or political. The performance accountability of regional government agencies is positively impacted by budget reporting and accountability, according to research by Anggi Aisyah Rakhmi (2018) and Resky Septiyan (2021).

H4: The performance accountability of Jambi City Government departments is positively impacted by budget reporting and accountability.

The Influence of Performance Evaluation on the Performance Accountability of Regional Government Agencies

According to the Agency Accountability Module (2007), the goal of a performance evaluation is to inform the organization in question about the realization of its goals, the progress made, and any challenges or reasons why it has failed to fulfill its planned mission. This is done in the hopes that the agency will be able to improve its performance going forward and that, with a properly executed performance evaluation, it will be able to increase the accountability of government agencies' performance. According to research by Anggi Aisyah Rakhmi (2018), Kukuh Prastianingrum (2019), and Resky Septiyan (2021), budget performance evaluation improves local government agencies' accountability for their performance.

H5: Performance evaluation has a positive effect on the performance of Jambi City Government agencies.

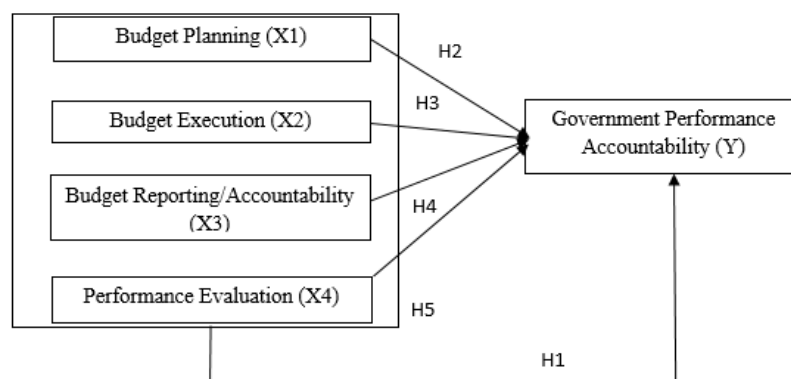


Figure 1. Conceptual Framework

METHODOLOGY

The method used in this study is quantitative. Quantitative research is the analysis of data obtained from respondents using statistical methods. The analyzed data is then presented in certain categories with tables (Ghozali, 2018). By distributing questionnaires to staff members of the financial department and the Regional Apparatus of the Jambi City Government with the status of services and agencies, the researcher will test the relationship between the independent variable in this study – the implementation of performance-based budgeting – and the dependent variable, performance accountability. There were 48 responders in the study's samples. This study uses multiple linear regression analysis to analyze data using statistical processes, emphasizing the measurement of variables with numbers.

RESULT

Validity Test

If the significance value is less than 0.05, the validity test is said to be valid. Therefore, the data is still regarded as legitimate even if the significance value is equal to 0.05. The *r* table value is 0.240 with 48 respondents overall and a significance level (alpha) of 0.05 or 5%. If the computed *r* value exceeds the *r* table, the questionnaire is deemed valid. The following are the results of the validity test, presented in the following table:

Table 1. Validity Test

Variable	Items	rTable	rCount	Information
Budget Planning (X1)	X1.1	0,240	0,584	Valid
	X1.2	0,240	0,659	Valid
	X1.3	0,240	0,623	Valid
	X1.4	0,240	0,749	Valid
	X1.5	0,240	0,745	Valid
	X1.6	0,240	0,535	Valid
Budget Execution (x2)	X2.1	0,240	0,718	Valid
	X2.2	0,240	0,832	Valid
	X2.3	0,240	0,889	Valid
Budget Reporting/ Accountability (X3)	X3.1	0,240	0,971	Valid
	X3.2	0,240	0,909	Valid
	X3.3	0,240	0,940	Valid
Performance Evaluation (X4)	X4.1	0,240	0,755	Valid
	X4.2	0,240	0,826	Valid
	X4.3	0,240	0,883	Valid
Government Performance Accountability (Y)	Y1.1	0,240	0,854	Valid
	Y1.2	0,240	0,810	Valid
	Y1.3	0,240	0,843	Valid
	Y1.4	0,240	0,789	Valid
	Y1.5	0,240	0,763	Valid
	Y1.6	0,240	0,747	Valid
	Y1.7	0,240	0,755	Valid
	Y1.8	0,240	0,843	Valid
	Y1.9	0,240	0,852	Valid
	Y1.10	0,240	0,887	Valid

Source: SPSS Output

The results of the validity test in the table above show that all statements in the research questionnaire have a calculated *r* value greater than the *r* table (0.240) so it can be concluded that all statements are considered valid.

Table 2. Reliability Test

Variable	Cronbach Alpha	N Of Item	Information
Budget Planning	0,722	6	Reliable
Budget Execution	0,725	3	Reliable
Budget Reporting/ Accountability	0,934	3	Reliable
Performance Evaluation	0,747	3	Reliable
Government Performance Accountability	0,942	10	Reliable

Source: SPSS Output

According to the reliability test results, the Cronbach's Alpha value for each variable is greater than 0.70. As a result, it can be said that every variable in this study is dependable.

Table 3. Normality Test

<i>Asymp. Sig (2-tailed)</i>	Information
0,200	Data is Normally Distributed

Source: SPSS Output

The *Asymp. Sig (2-tailed)* value was determined to be 0.200 based on the Kolmogorov-Smirnov normality test results, which is higher than the significance level of 0.05. The data is therefore regularly distributed, according to the statistical conclusion.

Table 4. Multicollinearity Test

Variable	Tolerance	VIF	Information
Budget Planning	0,847	1,181	There is no Multicollinearity
Budget Execution	0,799	1,251	There is no Multicollinearity
Budget Reporting/ Accountability	0,535	1,870	There is no Multicollinearity
Performance Evaluation	0,591	1,692	There is no Multicollinearity

Source: SPSS Output

According to the multicollinearity test results, all variables had VIF <10 and tolerance values >0.10. Therefore, it can be said that there is no proof that these variables are multicollinear.

Table 5. Multiple Linear Regression Analysis

Regression Analysis Test	Coefficient
Constant	1,840
Budget Planning	-0,250
Budget Execution	0,793
Budget Reporting/ Accountability	1,039
Performance Evaluation	1,784

Source: SPSS Output

Based on the table above, there are multiple linear regression test results that show a constant value of 1.840. From the test results, the multiple linear regression equation model in this study is as follows:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e..... (1)$$

$$AK = \alpha + \beta_1.PRA + \beta_2.PLA + \beta_3.PPA + \beta_4.EK + e..... (2)$$

$$AK = 1,840 - 0,250 PRA + 0,793 PLA + 1,039 PPA + 1,784 EK..... (3)$$

Table 6. F Test

Sig Value	Information
<0,001	The model is suitable and feasible to be used in research

Source: SPSS Output

The table indicates that the significance value (sig) is 0.001, which is less than the 0.05 cutoff. This demonstrates that Government Agency Performance Accountability is significantly impacted by budget planning, budget implementation, budget reporting/accountability, and performance evaluation all at the same time.

Table 7. T Test

Variable	B	Standardized Coefficients	Sig
Budget Planning	-0,250	-0,121	0,098
Budget Execution	0,793	0,176	0,021
Budget Reporting/ Accountability	1,039	0,328	<0,001
Performance Evaluation	1,784	0,602	<0,001

Source: SPSS Output

Based on the table above, it can be interpreted that:

- a) In the Budget Planning table, the significance value (sig) is 0.098, so H_2 is rejected because the sig value is > 0.05 , thus it can be concluded that Budget Planning does not have a significant effect on the Performance Accountability of Government Agencies.
- b) In the Budget Implementation table, the significance value (sig) is 0.021, so H_3 is accepted because the sig value is < 0.05 , thus it can be concluded that Budget Implementation has a significant effect on the Performance Accountability of Government Agencies. Taxpayer Awareness has a sig value of 0.011 < 0.05 , this shows that there is sufficient evidence that Taxpayer Awareness has a positive effect on Individual Taxpayer Compliance of Entrepreneurs during the Covid-19 pandemic in Tambora.

- c) In the Budget Reporting/ Accountability table, the significance value (sig) is 0.001, so H_4 is accepted because the sig value is <0.05 , thus it can be concluded that Budget Reporting/ Accountability has a significant effect on Government Agency Performance Accountability.
- d) In the Performance Evaluation table, the significance value (sig) is 0.001, so H_5 is accepted because the sig value is <0.05 , thus it can be concluded that Performance Evaluation has a significant effect on Government Agency Performance Accountability.

Table 8. Coefficient of Determination Test

Model	Adjusted R Square
1	0,798

Source: SPSS Output

According to Table 8, the dependent variable (y) can be explained by the independent variables (x) by 79.8%, with the remaining 20.2% being impacted by factors not included in this study. This is indicated by the Adjusted R Square value of 0.798, or 79.8%. This is consistent with the meaning of the coefficient of determination, which displays the percentage of the dependent variable's volatility that can be accounted for by the independent variables taken together.

DISCUSSION

The Influence of Budget Planning, Budget Implementation, Budget Reporting/Accountability, and Performance Evaluation on Government Agency Performance Accountability

This study demonstrates that the performance accountability of government agencies in Jambi City is significantly impacted by budget planning, budget implementation, budget reporting or accountability, and performance evaluation all occurring at the same time. This result confirms Bastian's (2006) assertion that performance-based budget management initiatives are intended to satisfy community demands for accountability, transparency, democracy, and decentralization, particularly when it comes to the administration of regional budgets. Furthermore, in accordance with Bastian's (2006) assertion that performance-based budgets and government agency performance accountability are interconnected and mutually reinforcing, it is anticipated that the implementation of a performance-based budget system will fulfill the spirit of decentralization, democracy, transparency, and accountability carried out in regional financial management. To achieve more effective and efficient results in budget management, government agencies' performance accountability is inextricably linked to budget planning, budget execution, reporting/accountability, and performance evaluation. This study's findings are consistent with those of Herlina (2019) and Resky Septiyan (2021), who found that budget planning, budget implementation, budget reporting and accountability, and performance evaluation all have an effect on government agencies' performance accountability.

The Influence of Budget Planning on the Accountability of Government Agency Performance

Budget planning has no discernible impact on the performance accountability of Jambi City Government agencies, according to the findings of the partial test taken between budget implementation and government agency performance accountability. Budget planning is a written planning tool that provides a clearer picture in units and monetary units. This indicates that the Jambi City Government's budget planning has not demonstrated a high degree of responsibility for government agency performance. Herlina (2019) asserts that effective planning is necessary to increase performance responsibility. Because an organization's or agency's success or failure is based on its planning. According to earlier research by Resky Septiyan (2021), budget planning has no discernible impact on government agencies' performance accountability, which supports the rejection of this hypothesis.

The Influence of Budget Implementation on the Performance Accountability of Government Agencies

According to Prastianingrum (2019), Regional Apparatus Organizations must consult approved cash budget plans and budget implementation documents when implementing their budgets. The results of the partial test between budget implementation and accountability of government agency performance indicate that budget implementation significantly affects accountability of Jambi City Government agency performance.

Government agency performance accountability will improve with improved budget execution. The study's findings are consistent with earlier research by Anggi Aisyah Rakhmi (2018), which found that budget implementation significantly affects government agency performance accountability.

The Influence of Budget Reporting/Accountability on Government Agency Performance Accountability

Budget reporting and accountability have a major impact on the performance accountability of Jambi City Government agencies, according to the findings of the partial test that was conducted between these two factors. This indicates that Jambi City Government OPDs are improving their budget reporting and accountability practices and have successfully implemented a system based on improved performance. The evidence supporting this hypothesis is consistent with Government Accounting Standards number 2 regarding budget realization reports and Regulation of the Minister of Finance (PMK) Number 179 of 2021 concerning the Accounting System and Financial Reporting of Subsidy Expenditures and Other Expenditures, which clarify that budget realization reports are reports that detail the realization of income, expenditures, surplus/deficit, and financing.

Report consumers can use this information to assess choices about financial resource allocation, reporting entity responsibility, and budgetary compliance. by offering details about the origins, distributions, and applications of financial resources. Additionally, it provides data on overall budget realization, which is helpful for assessing how successfully the government is using the money. The study's findings are consistent with those of Anggi Aisyah Rakhmi (2018), who found that budget reporting and accountability significantly and favorably affect

government agencies' performance accountability. Research research by Resky Septiyan (2021) indicates that government agencies' performance accountability is significantly impacted by budget reporting and accountability.

The Influence of Performance Evaluation on Government Agency Performance Accountability

Partial testing results indicate that performance evaluation significantly affects government agency performance accountability, particularly in the Jambi City Government's Regional Apparatus Organizations (OPD). This means that the better the performance evaluation carried out by the Jambi City Government OPD, the better it is able to implement a budget system based on better performance. The proof of this hypothesis is in line with Government Regulation Number 13 of 2019 concerning Reports and Evaluations of Regional Government Implementation which is carried out to assess the performance of regional government implementation in an effort to improve performance based on the principles of good governance. The purpose of regional government performance evaluation is to find out how regional financial policies are implemented and the results that have been achieved, improve regional financial performance, provide protection to the community, and fulfill government obligations. Performance evaluation is expected to guide in terms of systematic data collection and analysis on the performance of regional government implementation using a performance measurement system by evaluating programs or activities that have been created, implemented to the form of government budget realization reports. The findings of this study are consistent with those of a study by Resky Septiyan (2021) that found that government agency performance accountability is impacted by performance reviews.

CONCLUSION AND RECOMMENDATION

These factors collectively have a significant impact on the performance accountability of Jambi City Government agencies, according to the findings of data analysis and discussion conducted regarding the impact of the implementation of performance-based budgeting, which is proxied through budget planning, budget implementation, budget reporting or accountability, and performance evaluation. This result is consistent with a number of other empirical studies conducted in the context of local government, such as Utami (2018), which demonstrates that the four elements of performance-based budgeting positively impact government agencies' performance accountability. Here are some conclusions that the author can conclude from the results of this study:

- a) Budget planning, budget implementation, budget reporting/accountability, and performance evaluation have a significant effect on the performance accountability of Jambi City government agencies.
- b) Budget planning does not have a significant effect on the performance accountability of Jambi City government agencies.
- c) Budget implementation has a significant effect on the performance accountability of Jambi City government agencies.
- d) Budget reporting/accountability has a significant effect on the performance accountability of Jambi City government agencies.
- e) Performance evaluation has a significant effect on the performance accountability of Jambi City government agencies.

The results of this study are expected to provide input for the Regional Apparatus Organization of Jambi City to pay more attention to the factors that influence the preparation of the Jambi City Government budget planning, it is better to prioritize creating programs or activities that are in accordance with the vision and mission of the Jambi City Regional Government so that the community can benefit from the budget provided by the Central Government and the planning that has been made can be implemented properly in the coming year, so that a good Regional Government is created and regional performance accountability is achieved.

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