ABSTRACT

This study aims to analyze the influence of the implementation of Accounting Information Systems, Performance-Based Budgeting, and Human Resource Competence on Performance Accountability in government agencies in Jambi Province, with Employee Motivation as a moderating variable. The research adopts a quantitative approach using an explanatory survey method. A census or total sampling technique was used, with questionnaires distributed to the entire population of 386 employees across 22 agencies. However, only 197 questionnaires were returned and met the data validity criteria, and were therefore included for further analysis. Data were collected through questionnaires and analyzed using the Structural Equation Modeling (SEM) method with the assistance of SmartPLS 4 software. The findings reveal that the Accounting Information System has a positive and significant effect on Performance Accountability. Performance-Based Budgeting has a significant but negative effect on Performance Accountability. Human Resource Competence also shows a negative and significant effect on Performance Accountability. Meanwhile, Motivation does not act as a moderating variable in the relationship between Accounting Information Systems, Performance-Based Budgeting, or Human Resource Competence and Performance Accountability. These results indicate that structural and systemic factors have a more dominant influence on accountability within the bureaucratic environment than individual motivation. The study recommends strengthening information systems, evaluating the implementation of performance-based budgeting, and improving the utilization of employee competencies. Furthermore, it suggests the development of incentive systems and the exploration of other factors such as organizational culture or leadership in future research.

Keywords: Accounting Information System, Performance-Based Budgeting, Human Resource Competency, Motivation, Performance Accountability, Local Government, SmartPLS