



The Effect of Transparency, Performance Evaluation, and Financial Reporting on Achieving Budget Targets

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Abstract: The Effect of Transparency, Performance Evaluation and Financial Reporting on Budget Target Achievement is a scientific article of literature study in the scope of financial management. The purpose of this article is to build a hypothesis of influence between variables that will be used in further research. The object of research on online libraries, Google Scholar, Mendeley and other academic online media. Research methods with library research sourced from e-books and open access e-journals. Qualitative descriptive analysis. The results of this article: 1) Transparency affects Budget Target Achievement; 2) Performance Evaluation affects the Achievement of Budget Targets; and 3) Financial Reporting affects Budget Target Achievement.

Keyword: Budget Target Achievement, Transparency, Performance Evaluation, Financial Reporting

Abstrak: Pengaruh Transparansi, Evaluasi Kinerja dan Pelaporan Keuangan terhadap Pencapaian Target Anggaran merupakan artikel ilmiah studi literatur dalam lingkup manajemen keuangan. Tujuan dari artikel ini adalah untuk membangun hipotesis pengaruh antar variabel yang akan digunakan dalam penelitian selanjutnya. Objek penelitian pada perpustakaan online, Google Scholar, Mendeley dan media online akademik lainnya. Metode penelitian dengan library research yang bersumber dari e-book dan e-journal yang bersifat open access. Analisis deskriptif kualitatif. Hasil dari artikel ini: 1) Transparansi berpengaruh terhadap Pencapaian Target Anggaran; 2) Evaluasi Kinerja berpengaruh terhadap Pencapaian Target Anggaran; dan 3) Pelaporan Keuangan berpengaruh terhadap Pencapaian Target Anggaran.

Kata Kunci: Pencapaian Target Anggaran, Transparansi, Evaluasi Kinerja, Pelaporan Keuangan

INTRODUCTION

Background.

The digital era has brought significant changes in various sectors, including in financial management and performance evaluation. These changes include increased transparency in financial reporting and performance evaluation in various organisations, including government agencies such as the Balai Riset Perikanan Perairan Umum dan Penyuluhan Perikanan in Palembang. This research will explore the influence of transparency in performance evaluation and financial reporting on the achievement of budget targets and the level of public trust in the digital era.

Based on empirical experience, many students and authors have difficulty in finding supporting articles for their scientific work as previous research or as relevant research. Relevant articles are needed to strengthen the theory being researched, to see the relationship or influence between variables and to build hypotheses. This article discusses the effect of Transparency, Performance Evaluation, and Financial Reporting on Budget Target Achievement, a literature review study in the field of financial management.

Based on the background, the purpose of writing this article is to build hypotheses for further research, namely, to formulate: 1) Effect of Transparency on Budget Target Achievement; 2) The Effect of Performance Evaluation on Budget Target Achievement; and a. The Effect of Financial Reporting on Budget Target Achievement.

METHODS

The method of writing this Literature Review article is with a Descriptive Qualitative method and Literature review or Library Research, sourced from the online application Google Scholar, Mendeley and other online academic applications.

In qualitative research, literature review must be used consistently with methodological assumptions. This means that it must be used inductively so that it does not direct the questions asked by the researcher. One of the main reasons for conducting qualitative research is that the research is exploratory, (Ali, H., & Limakrisna, 2013).

RESULTS AND DISCUSSION

Results

Based on the background, objectives and methods, the results of this article are as follows:

Budget Target Achievement Transparency in the context of finance and performance evaluation has been a major focus in academic literature and business practice. Many studies have identified transparency as a key element in building public trust (Deegan, 2002). In general, transparency refers to the degree of openness of information provided by an organisation to interested parties. Transparent information includes clear financial reporting, openness in decision-making processes, and accessibility of information (Gray et al., 1995).

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The dimensions, indicators, synthesis, or factors that have an impact on budget target achievement are Budget target achievement is an indicator of success in organisational financial management. It reflects an organisation's ability to manage resources efficiently and effectively. In the context of the public sector, achieving budget targets becomes increasingly important as organisations are accountable to the public for the management of public funds.

(Broadbent & Laughlin, 2003). Therefore, the relationship between transparency in performance evaluation and budget target achievement has been the subject of significant research (Hood, 1991).

The results of research conducted by Pranata & Siswanto (2010) highlight that the achievement of budget targets is an important indicator in organisational financial management. the relationship between transparency in performance evaluation and the achievement of budget targets has been the subject of significant research (Hood, 1991).

Transparency

Transparency refers to the level of information provided by the organisation to interested parties. Transparent information includes clear financial reporting, openness in the decision-making process, and accessibility of information (Gray et al., 1995).

Transparency is the openness of the government in making policies so that they can be known by the public. Transparency will ultimately create accountability between the government and the people. (Mustopa Didjaja, 2003)

The dimensions, indicators, syntheses, or factors that impact transparency are clarity in financial reporting, openness in decision-making processes, and availability of information. These factors are often interrelated and essential to ensure that transparency is well achieved in a system, organisation or process. Good transparency plays an important role in building trust, enhancing accountability, and facilitating wider participation of the parties involved.

This transparency has been widely researched by previous researchers, including the effect of transparency and accountability on village financial management. (Sukmawati & Nurfitriani, 2019) and analysis of the effect of regional financial management, accountability, and transparency on government financial performance. (Sains, 2018)

Performance Evaluation

Performance evaluation is a key stage in assessing and measuring the extent to which an organisation achieves its goals (Djuliandani, 2011).

Performance evaluation uses various measurement methods such as balanced scorecard, key performance indicators (KPIs), and other methods to be the main tool in performance evaluation (Kaplan & Norton, 1992). Dimensions, indicators, synthesis, or factors that have an impact on performance evaluation are.

Performance Evaluation has been widely researched by previous researchers including Pranata & Siswanto (2010) showing that effective performance evaluation has a positive impact on the achievement of organisational budget targets.

Financial Reporting

Financial reporting is the main means of communicating financial information to external parties. The accuracy and level of transparency in financial reporting is an important basis for public trust in the organisation (Sumiyati, 2015). Good financial reporting must meet relevant accounting standards and provide an accurate picture of the organisation's financial performance (Nobes, 1998). This financial reporting has been widely researched by previous researchers including (Nobes, 1998) and (Sumiyati, 2015).

Results of Review of Relevant Articles

Reviewing relevant articles as a basis for setting research hypotheses by explaining the results of previous studies, explaining the similarities and differences with the research plan, from relevant previous studies such as table 1 below.

Table 1: Relevant Research Results

No	Author (Year)	Results of Previous Research	Similarities with this article	Differences with this article	H
1	(Misran, 2008)	Transparency and Digital Platforms have a positive and significant effect on Budget Target Achievement	Transparency affects Budget Target Achievement	Digital Platforms affect Budget Target Achievement	H1
2	(Gray & Hon, 2002)	Transparency and Information Technology have a positive and significant effect on Achieving Budget Targets	Transparency affects Budget Target Achievement	Information Technology affects Budget Target Achievement	H1
3	(Tanan & Duri, 2018)	Performance measurement and job evaluation have a positive and significant effect on Budget Target Achievement.	Performance Evaluation affects Budget Target Achievement	Performance measurement affects Budget Target Achievement	H2
4	(Siregar, 2018)	The overall performance of regional financial effectiveness is inefficient and has no effect on the growth of capital expenditure in the Riau Provincial Government.	Performance Evaluation has a significant effect on Achieving Budget Targets	Financial performance evaluation affects Budget Target Achievement	H2
5	(Wahdatulet al., n.d.)	Improving performance-based budgeting, financial reporting systems and performance accountability of Government Agencies needs to maximise the implementation of performance on the budget that has been	Financial Reporting has a positive effect on Budget Target Achievement	Good financial reporting has a significant effect on budget execution	H3

		planned effectively and efficiently.			
6	(Supadmi et al., 2018)	HR capacity, clarity of budget targets and financial reporting systems have a positive and significant effect on the accountability of fund management.	Financial reporting system has a positive effect on budget management	Financial reporting has a positive effect on Budget Target Achievement	H3

Discussion

Based on the theoretical study, the discussion of this literature review article is to review relevant articles, analyse the influence between variables and make a conceptual thinking research plan:

Based on the research results, the discussion of this article is to review relevant articles, analyse the influence between variables and make a conceptual thinking research plan:

The effect of transparency on achieving budget targets.

Budget transparency refers to the openness and transparency of information related to the allocation, use, and management of funds or the budget of an entity, such as a government, non-profit organisation, company, or other institution. It involves the publication of clear and easily accessible information about how public funds or organisational funds are used. Budget transparency is important in building public trust in the entities that manage funds, helping to minimise the risk of misuse of funds, enhancing accountability, and facilitating public participation in decision-making processes.

Key aspects of budget transparency include:

- 1. Publication of Complete Information:** Provides complete information on budget allocations, available resources, and expenditures made by the entity. This includes information on budget plans, financial statements, actual expenditures, and evaluations of budget utilisation.
- 2. Readability and Accessibility of Information:** Provide comprehensive information on budget allocations, available resources, and expenditures made by the entity. This includes information on budget plans, financial statements, actual expenditures, and evaluation of budget utilization.
- 3. Clarity in the Use of Funds:** Ensure that the information provided clearly explains how funds or budgets are used for specific purposes. This allows for a better understanding of how a particular policy or programme may affect a particular community or group.
- 4. Public Engagement and Participation:** Encourage public participation in the budget process. Good budget transparency allows the public to understand and provide input into the allocation of funds and spending decisions made by the entity.
- 5. Accountability and Oversight:** Promotes accountability and oversight of the use of public funds. With open information, external parties, including oversight bodies and auditors, can monitor and evaluate whether funds are being used in accordance with applicable regulations.

Transparency affects the achievement of budget targets, if the effect of transparency is perceived well, the achievement of budget targets will be perceived well and vice versa. That if there is no transparency in the budget, the achievement of budget targets will not go well so that the implementation of an activity can affect decision making.

Factors that influence budget transparency may include:

a. Policies and Regulations

The existence of policies or regulations governing the obligation of government agencies to publish budget-related information. These policies may include transparency laws, financial information disclosure regulations, and public information access policies.

b. Reporting and Budget Management System

The effectiveness of budget reporting and management systems has a major impact on transparency. A well-structured system helps in presenting information clearly and regularly to the public.

c. Organisational Culture and Internal Awareness

A culture that encourages transparency in budget management and an awareness of the importance of transparency in financial processes is highly influential. If government agencies have a culture that supports openness and accountability, then transparency is likely to be higher.

d. Accessibility and Readability of Information

The management of information that is easily accessible to the public and presented in a format that is easy to understand is also a key factor. Information presented in complex or inaccessible formats can reduce transparency.

e. Use of Information Technology

Advances in information technology play an important role in improving budget transparency. The implementation of sophisticated information systems can facilitate access to and understanding of budget information.

f. Public Participation

The level of public participation and involvement in the budgeting process or oversight of the use of public funds can influence transparency. A more active and engaged public will encourage more information to be provided openly.

g. Supervision and Control Capability

A strong monitoring and control system will help ensure that the use of public funds is in accordance with applicable regulations. This can increase transparency by reducing the risk of misuse or misappropriation of funds.

h. Leadership Commitment

The willingness and commitment of government leaders to support budget transparency and provide greater access to government financial information is also critical.

By combining all these factors, government agencies can improve their budget transparency. Improving the openness and accessibility of public financial information is a key step in promoting accountability and public trust in the management of public funds.

To improve the achievement of budget targets by taking into account the effect of transparency, what management must do is increase the disclosure of budget information, present budget information in detail and easy to understand, use effective reporting and budget management systems, strengthen policies on transparency, use systems that are integrated with the ministry of finance, and commit to budget transparency.

The effect of transparency affects the achievement of budget targets, this is in line with research conducted by: (Misran, 2008), (Gray & Hon, 2002), (Sukmawati & Nurfitriani, 2019)

The effect of performance evaluation on achieving budget targets.

Performance evaluation of government agencies is a systematic assessment process carried out to evaluate the extent to which a government agency has succeeded in achieving its stated goals, objectives, and performance. This evaluation can be carried out using various methods and indicators to measure the efficiency, effectiveness, and impact of activities or services carried out by government agencies. The main purpose of evaluating the performance of government agencies is to provide useful feedback for management to make improvements, increase effectiveness, efficiency, and accountability, and assist in making better decisions for the future. The results of this evaluation can also be used as a basis for designing new policies or allocating better resources to achieve the goals that have been set.

Some key principles and concepts in performance evaluation:

- a. **Clear Objectives**
Performance evaluations should have clear and specific objectives, identifying what will be evaluated and why.
- b. **Measurability**
This principle emphasises that the elements being evaluated should be quantifiable or measurable in both quantitative and qualitative terms. The use of clear and relevant indicators is essential.
- c. **Relevance and Linkage**
The evaluation should be relevant to the objectives and needs of the organisation or programme being evaluated. It should also be related to the external and internal environment that affects performance.
- d. **Openness and Transparency**
Performance evaluations should be transparent in their methods, data, findings, and conclusions. This allows stakeholders to understand the evaluation process and its results.
- e. **Participation and Engagement**
Involving relevant parties or stakeholders in the evaluation process increases the validity and acceptability of the evaluation finding.
- f. **Linkage to Improvement**
Performance evaluation should not only be about assessing, but also about providing useful feedback for improvement. The evaluation should provide constructive recommendations to improve performance.
- g. **Flexibility**
The evaluation process should be flexible and able to adjust to changing conditions, priorities, or needs that may occur during the evaluation process.
- h. **Continuous**
Performance evaluation should be a continuous process and take place over a period, not just a one-off activity.
- i. **Independence and Objectivity**
Evaluations should be conducted independently or objectively to ensure that findings and conclusions are not influenced by the interests of any particular party.
- j. **Accountability and Responsibility**
Evaluation should promote accountability in the management of resources and decisions taken by the organisation or entity being evaluated.

Performance evaluation affects the achievement of budget targets, if performance evaluation is perceived well, the achievement of budget targets will be perceived well too, and vice versa. This can be explained that if there is no performance evaluation in achieving budget targets, it can hinder the ability to understand the extent to which programs or activities achieve goals, identify necessary improvements, and optimise the use of resources. Regular and measurable evaluation is essential to ensure effectiveness, efficiency and accountability in budget management and the achievement of set targets.

Factors that influence performance evaluation are appropriate performance indicators, where appropriate and relevant performance indicators are needed to assess the achievement of goals, where these indicators must be able to be measured quantitatively and qualitatively. In addition, monitoring of performance is also very necessary in performance so that goals can be achieved.

Performance evaluation plays a role in achieving budget targets, this is in line with research conducted by: (Ansori & Ali, 2017), (Tanan & Duri, 2018), (Siregar, 2018)

The effect of financial reporting on achieving budget targets.

Financial reporting is the process of presenting important financial information to disclose the financial position, performance, and cash flow of an entity at a certain period of time. This financial reporting aims to provide a transparent and accurate picture to stakeholders, such as the general public, supervisory institutions, and the government. Financial reporting has a very important role in maintaining accountability, transparency and public trust in public financial management. Accurate, structured and understandable financial reports are the basis for good decision making and performance assessment.

Important principles or concepts in financial reporting include:

- a. Compliance with Government Accounting Standards
Comply with applicable accounting standards, such as Government Accounting Standards (SAP) or relevant international standards such as IPSAS (International Public Sector Accounting Standards). This principle is important for consistency, transparency and comparability between government entities.
- b. Readability and Transparency
The financial statements of government agencies must be presented in a clear, understandable, and transparent manner for all parties who need the information, including the general public and other stakeholders.
- c. Budget Realisation Principle
The financial statements of government agencies must reflect budget realisation, that is, how the use of the budget is reflected in the final results or achievement of predetermined goals.
- d. Full Disclosure
Financial statements should include all information that is relevant and important for stakeholders to understand the financial condition and performance of government agencies.
- e. Materiality Principle
The information presented in the financial statements should be material and significant in decision making. This ensures that the information presented has an impact on performance evaluation and decisions taken by stakeholders.
- f. Separation Between Operating and Non-operating Activities
Financial statements should separate information about operational and non-operational activities to provide a clearer picture of the resources and performance of government agencies.
- g. Principle of Relation to Budget

Financial statements should reflect the relationship between the approved budget and actual expenditures made to enable monitoring and evaluation of the effectiveness of budget management.

h. Principles of Accountability and Responsibility

Financial statements should reflect a high level of accountability and responsibility in the use of public funds and the financial management of government agencies.

i. Consistency and Comparability

Financial statements should be presented consistently over time to enable comparative comparisons and analyses of the performance and financial position of government agencies.

j. Independent and Transparent Auditors

Government agencies' financial statements are often audited by independent audit institutions to ensure that the information presented is accurate, credible, and in accordance with applicable standards.

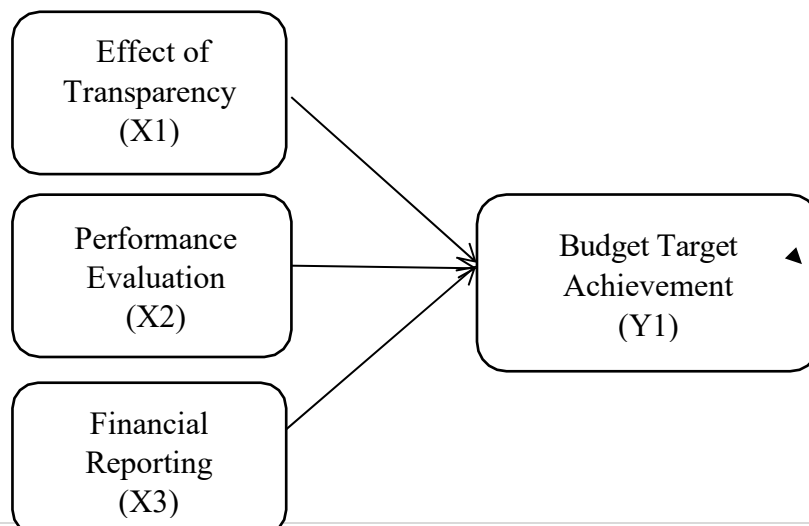
The application of these principles helps ensure that the financial statements of government agencies have the integrity, transparency and relevance needed to support good decision making and fulfil the demands of accountability in the management of public funds. Financial reporting affects the achievement of budget targets, if financial reporting is perceived well, the achievement of budget targets will be perceived well too, and vice versa. This can be explained that inadequate financial reporting can have a negative impact on the achievement of budget targets and credibility.

Factors that affect financial reporting include compliance with accounting standards such as Government Accounting Standards (SAP) and Command Regulations that regulate the preparation of financial statements to be accurate, effective, efficient and relevant. In addition, the existence of internal control, an effective internal control system helps ensure financial reports and reduce the risk of errors or misuse of financial information. The existence of external audits and supervision, the process of external audits or supervision by independent institutions can help assess the reliability and accuracy of financial statements.

Financial reporting plays a role in achieving budget targets, this is in line with research conducted by: (Wahdatul et al., n.d.), (Supadmi et al., 2018), (Kivaayatul Akhyaar et al., 2022)

Research conceptual framework

Based on the formulation of the problem, discussion and relevant research, the conceptual framework of this article is as shown in Figure 1 below



Based on the conceptual framework above, then: transparency, performance evaluation, and financial reporting influence the achievement of budget targets. Apart from the three exogenous variables that affect the achievement of budget targets, there are still many other variables, including:

- 1) Effect of Transparency: (Sukmawati & Nurfitriani, 2019), (Pertiwi, 2015), (Novatiani et al., 2019)
- 2) Performance Evaluation: (Riantiarno & Azlina, 2019), (Selviani, 2021), (Rosliyati, 2014)
- 3) Financial Reporting: (Kivaayatul Akhyaar et al., 2022), (Supadmi et al., 2018), (Wahdatul et al., n.d.)

CONCLUSION

Based on the objectives, results and discussion, the conclusion of this article is to formulate hypotheses for further research, namely: 1) the effect of transparency affects the achievement of budget targets; 2) performance evaluation affects the achievement of budget targets. and 2) financial reporting affects the achievement of budget targets.

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