

Implementation of Budget Accountability to Measure Private University Financial Performance

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Abstract

Purpose: This study explores how budget accountability is implemented as a performance measurement tool in financial management at a private higher education institution in Baubau City, Southeast Sulawesi, Indonesia. It examines factors that support or hinder the process and their relation to institutional performance.

Methodology/Approach: A qualitative case study approach was used at a private Islamic university. Data collection included in-depth interviews with six financial management staff, document analysis of budget plans and financial reports, and field observation. Data were analyzed using Miles and Huberman's interactive model. The study applied theories of public accountability, organizational performance, and good governance.

Results/Findings: The study found that budget accountability is implemented through formal planning, execution, and reporting processes. However, it is largely administrative with limited use of performance indicators. Supporting factors include leadership commitment, digital financial systems, and an open organizational culture. Challenges include limited staff capacity, rigid bureaucracy, and the absence of outcome-based performance metrics. Some units have aligned budgets with outputs, but efforts are inconsistent.

Conclusions: Budget accountability practices in private universities are predominantly administrative. To improve performance measurement, enhancing leadership commitment, optimizing digital systems, and fostering a participatory organizational culture are crucial.

Limitations: This study is limited to one private university in Baubau City, Southeast Sulawesi, with no comparative analysis across institutions or regions, limiting the generalizability of the findings.

Contributions: This study enhances understanding of budget accountability in Indonesian private higher education and provides practical recommendations for institutional leaders, contributing to the discourse on financial governance in education.

Keywords: *Budget Accountability, Financial Management, Governance, Higher Education, Organizational Performance*

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1. Introduction

Higher education plays a strategic role in promoting national development through human resource development and scientific research. Private Universities (PU) in Indonesia also contribute significantly, both in terms of the number and diversity of institutions. However, private universities often face challenges in transparent, efficient, and accountable financial governance (Eton et al., 2026). Recent literature studies show that the lack of a robust budgeting reporting system often hinders the

achievement of strategic goals in private universities ([Belhassan \(2023\)](#); [Firdausi, Rusqiati, Hayati, and Amalia \(2023\)](#)). The Government Procurement Policy Agency has identified educational budget governance as a priority area for improvement in private universities. Therefore, this study is important to examine the mechanisms of budget accountability as a supporting instrument for the institution's financial management performance.

Furthermore, global trends show a shift from administrative budgeting models to Performance-Based Budgeting (PBB). Countries like Malaysia, South Korea, and Australia have successfully utilized PBB to improve public sector efficiency ([Ho \(2018\)](#); [Jung \(2022\)](#); [Mat, Saad, Arshad, Roni, and Urus \(2021\)](#)). In Indonesia, several state universities have started adopting this model and recorded improvements in accountability and transparency ([Susanto \(2023\)](#); [Utomo \(2019\)](#)). However, adaptation among private universities is still limited and not widespread, opening opportunities for research to test the effectiveness of budget accountability principles in the context of private universities.

Based on preliminary studies, private universities generally still use traditional budgeting systems that focus on administrative aspects and formal compliance, not on performance or outcomes ([Belhassan \(2023\)](#); [Mizrahi \(2021\)](#)). This situation leads to budget allocations often being physical and procedural without considering the achievement of tri dharma or the effectiveness of fund utilization. The practical implication is the low satisfaction of stakeholders such as students, staff, and the community with accounting systems that cannot explain the contribution of the budget to institutional performance. Common solutions in the literature include strengthening financial information systems and integrating performance-based budgeting ([Eton et al. \(2026\)](#); [Lusiana, Mildawati, and Fidiana \(2019\)](#)), but they are rarely implemented in private universities.

The solutions in this study are, first the implementation of Performance Budgeting has been shown to effectively increase the reliability of reporting systems, as found in [Belhassan \(2023\)](#). This approach requires the presence of performance indicators based on output and outcome, as well as the integration of advanced financial information technology. Second, [Eton et al. \(2026\)](#) highlight the importance of an organizational culture that supports budget accountability, especially staff participation in the planning and evaluation process, as a catalyst for understanding the value of the budget. Third, the use of performance audits as a verification and reflection tool for budgeting has also been found effective by [Rana, Steccolini, Bracci, and Mihret \(2021\)](#) in strengthening the accountability cycle.

Previous studies have identified three critical dimensions: performance indicators, financial information systems, and participatory culture, which are theoretically recognized as effective methods to improve budget accountability in Private Universities (PU). However, only a few studies have simultaneously examined these three approaches within the context of Indonesian private universities. Most studies are quantitative and treat each dimension separately [Belhassan \(2023\)](#); [Susanto \(2023\)](#) [Eton et al. \(2026\)](#); [Lusiana et al. \(2019\)](#), leaving an unexplained gap in how the interaction of these elements works together in accountable and performance-oriented budget management.

This study aims to explain how budget accountability is implemented as a performance measurement tool for financial management in an Islamic Private University (PU) in Baubau, Southeast Sulawesi. Specifically, the study explores: (1) which performance indicators are used; (2) how the use of financial information systems supports transparency; and (3) the role of a participatory culture in fostering budgeting professionalism. The novelty of this research lies in its holistic approach, combining all three dimensions simultaneously, and its implementation within the local private university's context. The scope is limited to a single Islamic private university institution, using a qualitative case study method and data triangulation (key interviews, budget documentation, and observations). Thus, the proposed hypothesis states: "The implementation of performance indicators, financial information systems, and a participatory organizational culture synergistically enhances budget accountability and financial management performance at private universities.

2. Literature Review

Previous studies [Belhassan \(2023\)](#); [Mizrahi \(2021\)](#); [Pratolo, Sofyani, and Anwar \(2020\)](#) have shown that the implementation of performance-based budgeting has an impact on the quality of higher education institutions. [Fan \(2025\)](#) and [Murphy \(2021\)](#) emphasize that budget accountability includes transparency, participation, and effective reporting mechanisms. On the other hand, bureaucratic weaknesses and human resource limitations remain major obstacles to implementation. However, there is still an empirical gap in understanding how budget accountability is used as a performance evaluation tool in Private Universities (PU). Therefore, a qualitative approach is used to answer this question in depth.

Budget accountability is an important dimension in public sector financial management, including in higher education. According to [Fan \(2025\)](#), accountability includes transparency, participation, and effective reporting mechanisms as a form of institutional responsibility for the use of public funds. [Murphy \(2021\)](#) also states that the application of accountability principles in budgeting will increase legitimacy and stakeholder trust. In addition to transparency and participation, internal controls are a key element in ensuring budget accountability in the public sector. Research [Prayoga and Martiah \(2025\)](#) shows that an effective internal control system significantly influences budget performance and financial accountability in public organizations, as it minimizes deviations and improves compliance with regulations. In higher education, this is increasingly important due to growing expectations regarding the efficiency of fund use and the achievement of the tri dharma of higher education.

Several studies have highlighted the relationship between budget accountability and improved institutional performance. [Pratolo et al. \(2020\)](#) found that the implementation of performance-based budgeting supported by financial information systems and leadership commitment positively impacted institutional quality. [Grossi, Kallio, Sargiacomo, and Skoog \(2020\)](#) showed that a good performance management system could enhance accountability through relevant data for decision-making. Additionally, [Abbasov \(2025\)](#) emphasized that performance-based budgeting allows organizations to evaluate the effectiveness of programs based on measurable indicators, and findings from [Rusdi, Yuliansyah, and Gamayuni \(2023\)](#) indicate that the application of governance mechanisms and audit controls contributes significantly to improving financial performance and organizational accountability, especially through strengthening oversight functions and reporting transparency.

In the context of technology, [Alfarizi \(2023\)](#) notes that the use of digital-based financial management information systems improves information openness and efficiency in higher education institutions. [Nuha \(2022\)](#) strengthens this finding by stating that accountability and transparency significantly impact performance-based budgeting that provides value for money. On the other hand, research by [Lusiana et al. \(2019\)](#) shows that low stakeholder participation in the budgeting process is a major barrier to the implementation of good governance principles.

Organizational culture is also a crucial factor. [Eton et al. \(2026\)](#) found that a culture supporting participation and openness acts as a moderating variable that strengthens the relationship between budget participation and financial performance. [Johnson and Thompson \(2020\)](#) emphasize the importance of leadership and understanding of good governance principles as prerequisites for building an accountable organizational culture, and research [Almega and Yuliansyah \(2024\)](#) supports this view by asserting that good governance and financial oversight quality are fundamental in building an accountable, performance-oriented organizational culture. [Ashari, Sukarno, and Rini \(2021\)](#); [Eton et al. \(2026\)](#), and [Anwar and Herlina \(2022\)](#) also show that HR competency and strategic management changes significantly affect organizational performance.

Although the contributions of these studies are important, most of them are quantitative and macro-scale. Research such as [Kallio, Kallio, Huusko, Pyykkö, and Kivistö \(2022\)](#) and [Pattaro, Moura e Sá, and de Kruijf \(2022\)](#) focuses more on overall institutional governance, not on the concrete practice of budget accountability in the context of Private Universities in Indonesia. Even in more in-depth studies like [Sukrismo \(2020\)](#), there is still little explanation of how budget accountability systems are implemented at the operational level to measure performance.

This gap clarifies that, although budget accountability has been conceptually recognized as an important mechanism for improving institutional performance, few studies have examined its practical implementation contextually and holistically in Private Universities. Especially in terms of how the budgeting planning, implementation, and reporting processes are related to the achievement of tri dharma indicators, as well as how internal factors such as organizational culture and HR capacity affect its effectiveness. Therefore, this research aims to answer important questions: how is budget accountability implemented in Private Universities in practice? What factors support and hinder it? And to what extent can budget accountability be used as an objective and sustainable financial performance evaluation instrument for institutions? This research will fill the literature gap by using a qualitative case study approach, which allows for an in-depth exploration of the internal dynamics of the institution, including budgeting practices, the role of technology, organizational culture, and institutional actors' perceptions regarding accountability and performance.

3. Research Methodology

This study uses a descriptive qualitative approach with a case study method, aimed at providing an in-depth description of the implementation process of budget accountability and its relation to financial management performance in Private Higher Education Institutions (PU). The choice of a qualitative approach is based on the assumption that social reality and institutional practices cannot be fully understood through numbers and quantitative variables alone, but must be examined through contextual and interpretive understanding of the experiences and perceptions of organizational actors ([Miles & Huberman, 1994](#)).

The research location is focused on one Islamic private university institution in Baubau City, Southeast Sulawesi, selected purposively based on the criteria: (1) the institution has a digital financial reporting system, (2) has implemented performance-based budgeting practices using the *Rencana Kerja dan Anggaran (RKA)*, and (3) has an internal supervision unit *Satuan Pengawasan Internal (SPI)*. The subjects of the study consist of six key informants directly involved in the budgeting process, including the Vice Rector II for Finance, the Head of the Finance Bureau, the Head of the Accounting Department, the Head of the Budgeting Department, Financial Staff, and the Head of the Internal Supervision Unit.

Data collection techniques are carried out through three main methods:

1. In-depth interviews with semi-structured guidelines to explore information about the processes, perceptions, and experiences of informants in budget management.
2. Document study, including the analysis of documents such as the *Rencana Strategis (Renstra)*, *Rencana Kerja dan Anggaran (RKA)*, quarterly and annual financial reports, performance evaluation reports, and internal audit documents.
3. Participatory observation of budget planning activities, *RKA* forums, as well as the budgeting, reporting, and evaluation process.

Data are analyzed using the interactive analysis model [Miles and Huberman \(1994\)](#), which includes three main stages: (1) data reduction, which involves sorting and organizing raw data into meaningful information; (2) data presentation, in the form of narratives and matrices to identify patterns and relationships between themes; and (3) conclusion drawing and verification, which is the process of repeatedly interpreting the data to generate valid and reliable findings. Data validation is carried out through source triangulation and method triangulation to enhance the credibility of the research results. This study does not use quantitative survey instruments or structured questionnaires because the focus is on exploring meaning and subjective understanding that is narrative in nature. Therefore, this approach is not experimental, simulative, or based on quantitative surveys but rather qualitative, based on institutional phenomenological exploration.

4. Results and Discussions

The results show that the implementation of budget accountability includes the preparation of the work plan and budget based on the strategic plan, its execution with administrative constraints, and reporting through a digital financial system that is not yet optimal. Supporting factors include leadership

commitment, information technology, and organizational culture. Inhibiting factors include low human resource capacity and rigid bureaucracy. Additionally, the budget has not been fully linked to the performance indicators of the *tridharma*. Accountability remains administrative in nature, not yet a strategic tool for performance evaluation. However, there are initiatives such as efficiency-based internal audits and quarterly reporting that indicate awareness of the importance of performance-based budgeting.

This study reveals that the implementation of budget accountability in the studied Private Higher Education Institutions occurs through three main stages: planning, execution, and reporting. These stages show a systematic structure, although not yet fully adopting a performance-based approach. In the planning stage, each work unit prepares the *Rencana Kerja dan Anggaran (RKA)*, referring to the institution's strategic plan. The *RKA* is then discussed in coordination forums for program synchronization and budget allocation justification.

However, based on interviews with the Head of the Internal Supervision Unit, it was found that the budget implementation often faces obstacles, such as delays in execution and discrepancies between planned and actual budgets. These challenges are mostly caused by a hierarchical bureaucratic structure and weak internal controls. This aligns with the findings of [Grossi et al. \(2020\)](#), which state that a weak internal monitoring system can undermine control functions in public budget implementation. Additionally, most work units have not applied outcome-based performance indicators in budget management, making it difficult to measure the effectiveness of budget usage objectively. This study also aligns with the findings of [Novelita, Yantiana, and Haryono \(2025\)](#) and [Rusdi et al. \(2023\)](#), which indicate that the quality of audits and auditor competence directly influence the reliability of financial reporting and the effectiveness of organizational accountability.

The budget reporting has utilized an internal digital financial information system; however, based on observations and interviews with the Head of the Accounting Department, there are still technical competency gaps in the system's operation at the work unit level. Some staff experience difficulties in data entry, budget validation, and periodic reporting. This finding reinforces [Alfarizi \(2023\)](#), who emphasizes the importance of technical training for financial information system users to promote efficiency and transparency in reporting.

Regarding the supporting factors, this study identifies three main elements that strengthen budget accountability, namely:

- 1) Strong leadership commitment in prioritizing transparency and participation principles.
- 2) Technology-based financial information systems that enable real-time monitoring.
- 3) An organizational culture that is relatively open to evaluation and accountability.

On the other hand, the main inhibiting factors include:

1. Limited human resource capacity in understanding the concepts and techniques of performance-based budgeting.
2. A bureaucratic organizational structure.
3. Budget evaluation that remains administrative and has not yet focused on achieving the *tridharma* performance.

In this regard, the research results confirm the view of [Eton et al. \(2026\)](#) that the effectiveness of budget accountability is highly determined by the synergy between organizational culture, reliable financial information systems, and visionary leadership. When one of these components is weak, the accountability function becomes suboptimal. Furthermore, this study found that several work units have started to link budget realization with the achievement of *tridharma* programs, such as the number of faculty publications, community service programs, and research activity outputs. However, the integration of the budget and performance is still partial and has not yet become part of the overall institutional evaluation system. Budget preparation still relies heavily on a historical approach (incremental budgeting), which does not adequately consider actual performance achievements. This phenomenon is consistent with [Mizrahi \(2021\)](#) findings on the "paradox of autonomy", where freedom

in budget management is not accompanied by adequate performance accountability. The table below presents a summary of the supporting and inhibiting factors in the implementation of budget accountability:

Table 1. Supporting and inhibiting factors of budget accountability in private universities

Supporting Factors	Limiting Factors
Leadership commitment to transparency	Limited human resources in budget management and reporting
Digital financial information systems	Rigid and non-adaptive bureaucratic structure
Organizational culture opens to evaluation	Budget evaluation not based on outcome indicators

Table 1 shows in the context of internal auditing, the Head of SPI (LH) stated that the audit function is beginning to shift towards evaluating the effectiveness of budget usage, rather than merely conducting administrative checks. This marks a shift in the role of SPI towards a value-based monitoring system (value for money), as recommended by (Harnovinsah, Al-Hakim, Erlina, & Muda, 2020). Overall, the results and discussion show that although the private universities have a structural framework for budget accountability, its implementation still faces significant challenges in terms of performance, stakeholder involvement, and consistency in output-based reporting. Therefore, comprehensive reforms in budget planning and evaluation are needed, with a focus on performance as the basis for institutional accountability.

Based on interviews with informants, this study successfully answered the research questions posed, namely how is the implementation of budget accountability carried out in private universities environments? Second, what are the factors that influence the level of budget accountability, both as supporters and as obstacles? And third, how can budget accountability be used as an instrument to measure and evaluate institutional performance in private universities?

4.1 Implementation of Budget Accountability in Private Universities (PU)

The results of in-depth interviews and documentation indicate that the implementation of budget accountability in private universities in Baubau City has gone through several fairly systematic stages, from planning, implementation, to reporting. The budget planning process begins with each work unit preparing the work and budget plan based on the institution's strategic plan. After that, discussions are held in the RKA forum for synchronization and program justification. Although stakeholder involvement in this process has not been optimal, it shows the institution's intent to implement participatory principles in budgeting.

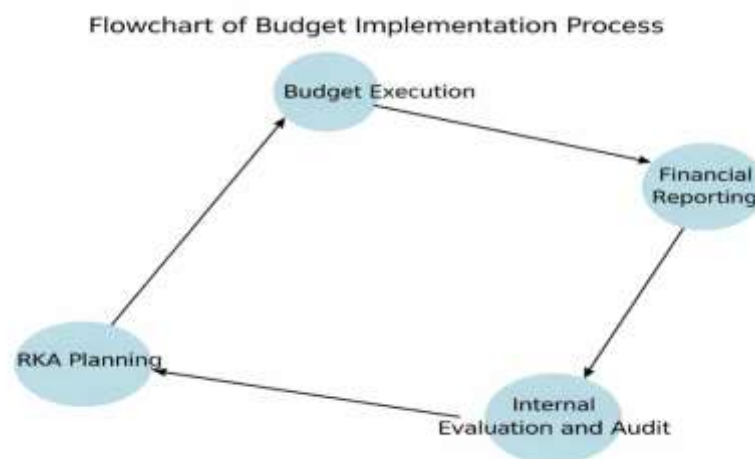


Figure 1. Flowchart of the budget implementation process

Figure 1 describes the flow of budget accountability implementation in Private Higher Education Institutions. The process starts with the preparation of the *Rencana Kerja dan Anggaran (RKA)*, followed by budget execution, financial reporting, and finally evaluation by the internal audit unit. This process is cyclical, indicating a feedback mechanism for the planning of the next period's budget.

4.2 Budget Accountability as an Instrument for Institutional Performance Measurement

Budget Accountability as an Instrument for Institutional Performance Measurement. This study found that the practice of budget accountability in the Private Higher Education Institution environment has begun to be directed as an instrument to evaluate institutional performance, although its implementation is still limited and not comprehensive. Several units in the institution being studied have started to link the realization of the budget with the achievements of the university's *tridharma* activities, such as the implementation of community service programs, research activities, and the increase in scientific publication productivity by lecturers. This step serves as an early indication that the institution is beginning to realize the importance of linking fund allocation with the tangible results achieved by each unit.

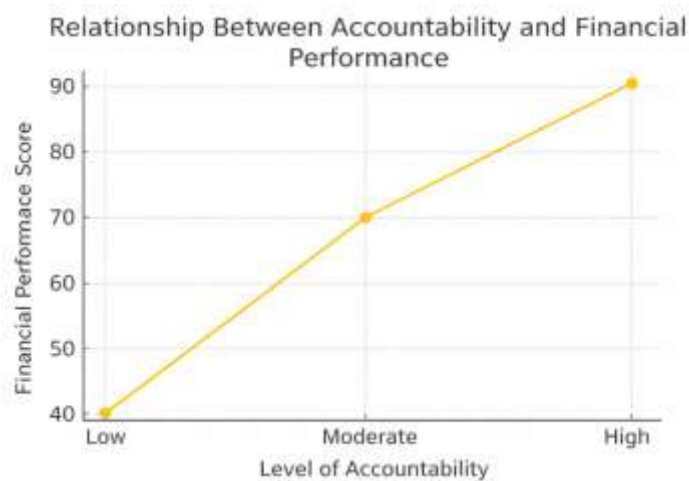


Figure 2. Relationship between accountability and financial performance

Figure 2 illustrates the positive relationship between the level of accountability and financial performance scores. The higher the level of accountability applied, the better the financial performance of the institution. This supports findings from [Mizrahi \(2021\)](#) and [Belhassan \(2023\)](#) regarding the importance of transparency and performance-based evaluation. Empirical evidence from research by [Palupi and Nariman \(2025\)](#) shows that the consistent implementation of corporate governance and financial performance indicators can improve decision-making quality and organizational performance, both before and after a crisis period. This condition presents specific challenges for institutions in promoting the efficiency and effectiveness of fund usage. The disconnection between the budget and activity outputs renders accountability merely administrative, rather than a strategic management tool. Ultimately, this hinders the institution's efforts in creating a high-driving performance measurement system towards achieving organizational goals.

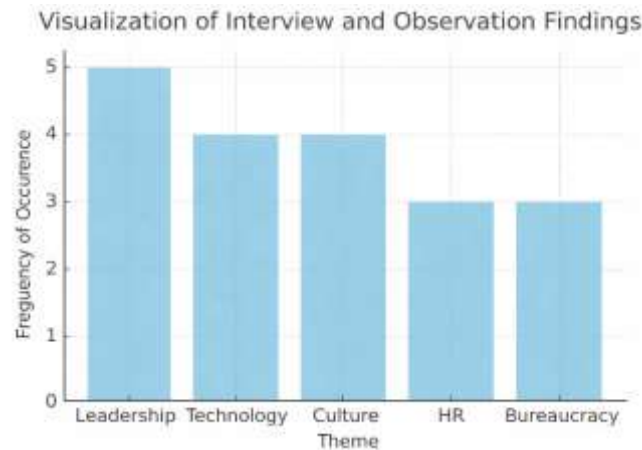


Figure 3. Visualization of the interview and operation findings

Figure 3 shows the frequency of themes that emerged most often in the interviews and observations. The themes of leadership, technology systems, and organizational culture dominate the informants' narratives, highlighting the importance of these aspects in the success of budget accountability management.

5. Conclusions

5.1 Conclusion

This study aimed to describe how the implementation of budget accountability functions as an instrument for measuring financial management performance at a Private University (PU) in Baubau City, Southeast Sulawesi. Based on the empirical findings, it can be concluded that while the private universities have established a formal structure for budget planning, implementation, and reporting, there is still a lack of optimal integration between the budget and performance measurement systems. Budget accountability is often viewed as an administrative task rather than a managerial strategy focused on measurable performance outcomes. The key findings indicate that leadership commitment, the use of digital financial information systems, and an organizational culture supporting transparency and evaluation are critical internal factors that influence the success of budget accountability implementation. However, challenges such as limited human resource capacity, an unadaptive bureaucratic structure, and the absence of outcome-based performance indicators in the budget evaluation process hinder the effectiveness of the system.

This studies practical implication is the need to shift the perspective on budget accountability from a purely administrative function to a strategic, outcome-oriented evaluative tool. Institutions must develop a budgeting ecosystem that incorporates performance indicators, encourages participation from various work units in planning and reporting, and enhances human resource capacity for managing technology-based budgets. In doing so, institutions can ensure that their financial management is both accountable and effective in contributing to the tri dharma of higher education. Theoretically, this study enriches the literature on financial governance in Indonesian higher education, particularly regarding the dynamics and challenges of budget accountability in private universities. By adopting a qualitative approach, this study offers a deeper understanding of the social, organizational, and technological factors influencing financial performance in higher education institutions.

5.2 Research Limitations

This study is limited to a single Private University (PU) and employs a descriptive methodology. As such, its findings cannot be fully generalized to all private universities in Indonesia. The study also focuses primarily on the internal dynamics of one institution, without exploring external factors that may also impact budget accountability. Future research could expand the sample to include multiple institutions, allowing for a broader understanding of budget accountability in diverse contexts. Additionally, a quantitative approach could help validate these findings and provide more generalized conclusions.

5.3 Suggestions and Directions for Future Research

Based on the findings of this study, future research could adopt a comparative approach, examining the implementation of budget accountability across different private universities in various regions of Indonesia. A mixed-methods approach could also be beneficial, enabling researchers to simultaneously measure budget perceptions and performance outcomes. Further exploration of the relationship between performance audits, budget efficiency, and the sustainability of private higher education institutions would contribute to the development of a more responsive and adaptive financial governance model. This research agenda is especially important as institutions face the challenges posed by the digital age and educational decentralization.

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Author Contributions

BB and MK contributed equally to the conceptualization, design, and execution of this study. BB led the research formulation, coordinated the fieldwork, and oversaw data collection, offering significant insights during the analysis and discussion of the findings. MK played a key role in the methodological approach, particularly in conducting in-depth interviews, analyzing the data, and providing expertise in interpreting the results. Both authors collaborated closely throughout the research process, contributing to the writing of the literature review, the analysis, and the conclusions. They jointly reviewed and approved the manuscript, ensuring its quality, accuracy, and academic rigor. Their combined efforts have contributed to the comprehensive nature and validity of the study's findings.

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