The Mediating Role of Transparency and Accountability in the Relationship Between Financial Reporting Quality and Financial Performance at the Directorate General of Taxes of the Republic of Indonesia

Tri Ameliyaningsih[1], Adam Zakaria[2], Indra Pahala[3]*

[1-3]*Master of Accounting Study Program, Faculty of Economics and Business, Universitas Negeri Jakarta, Indonesia*

E-mail: [1)] *triameliya47@gmail.com*

ARTICLE INFO

ABSTRACT

Effective fiscal governance and public trust rely significantly on the financial performance of key state institutions like the Directorate General of Taxes (DJP RI). This performance extends beyond revenue collection to encompass the quality of financial reporting, which underpins transparency, accountability, and sound policy evaluation. To investigate these linkages, this study employs a quantitative correlational design to analyze the relationship between financial reporting quality and DJP RI's financial performance, with transparency and accountability as mediators. Data were gathered via questionnaires from auditors of the Audit Board of the Republic of Indonesia (BPK RI), whose independent expertise ensures credible evaluation. Analysis using Partial Least Squares Structural Equation Modeling (PLS-SEM) in SmartPLS indicates that financial reporting quality directly and positively influences financial performance, with accountability serving as a significant mediator. In contrast, transparency does not exhibit a significant mediating role. It is important to note that this research is limited to DJP RI and does not incorporate other potential determinants of public sector financial performance.

Keywords: Accountability, Financial Performance, Financial Statement Quality, Transparency

1. INTRODUCTION

The gap in good governance, institutions, quality of human resources, and infrastructure remains a major challenge in the ASEAN region, including Indonesia (Chia, 2014). In Indonesia, governance problems are particularly evident in the low level of information disclosure and quality of public agency performance (Nupikso, 2017). Various cases of non-transparent financial reporting and corruption practices have eroded public trust in the government (R. Sari & Muslim, 2023). As public awareness of the right to quality public services increases, the government faces demands to improve performance and professionalism in public service delivery (Nita & Kwarto, 2024; Samsudin, 2021). Therefore, the implementation of good governance principles is viewed as an important solution to reduce corruption, collusion, and nepotism practices and improve public sector performance (Winaldi, 2020).

In the global context, government performance is also measured through the E-Government Development Index (EGDI) which includes aspects of human capacity, digital services, and telecommunications infrastructure. Based on this survey, Indonesia's EGDI achievement is still lower compared to several ASEAN countries such as Singapore, Malaysia, and Thailand, indicating that e-government implementation has not been running optimally (Wagola et al., 2023). In fact, e-government implementation supported by good governance practices has proven capable of improving bureaucratic efficiency, strengthening transparency, and building public trust (Jameel et al., 2019). When public trust increases, public compliance with regulations and participation in economic development also tend to increase (Nani & Ali, 2020).

Transparency and accountability are fundamental elements in modern governance (Amalia, 2023). The government strives to realize both principles through the preparation of periodic and accountable financial reports (Hartati et al., 2022). However, the level of transparency and accountability of public agencies in Indonesia is still relatively low and still marked by various cases of abuse of authority (Kisworo & Shauki, 2019; Rakhman & Wijayana, 2019). Timely, relevant information disclosure that can be accessed by all stakeholders is an important prerequisite in realizing democratic governance (Asri & Ali, 2019). In addition, community involvement through participatory mechanisms such as public consultation and social oversight is considered capable of improving the quality of financial information while strengthening government accountability (R. Sari & Muslim, 2023).

As one of the strategic ministries, the Ministry of Finance of the Republic of Indonesia demonstrates a strong commitment to improving the quality of financial reporting, which is reflected in the consistent achievement of Unqualified Opinion (WTP) in recent years (Kemenkeu, 2022). However, the quality of financial reporting in vertical units below it, including the Directorate General of Taxes (DJP RI), still needs attention given the complexity of state revenue management and tax realization fluctuations that can affect organizational performance. DJP RI has a strategic role as the backbone of state revenue through tax administration management, from policy formulation to field supervision. In recent years, DJP RI has successfully demonstrated positive tax revenue performance achievements, even exceeding revenue targets in the 2021-2023 period. Various efforts were made through strengthening the supervision system, optimizing business processes, utilizing performance dashboards, and increasing taxpayer compliance. However, the sustainability of this performance is highly dependent on the quality of a transparent, accountable, and reliable financial reporting system as a basis for managerial decision-making.

According to the IPSASB (2013), public sector financial reporting is essential for government accountability and informed stakeholder decisions. Literature suggests that implementing IPSASB-recommended accrual accounting can significantly upgrade information quality, management efficiency, and the pillars of transparency and accountability (Azmi & Mohamed, 2014; Tran et al., 2022). This quality is also contingent upon standard compliance, robust accounting systems, and skilled personnel (Mulia, 2019). Therefore, advancing financial reporting quality is pivotal for boosting financial performance within the public sector. Given this context, the present research extends Tran et al. (2021) framework by conceptualizing transparency and accountability not merely as outcomes but as distinct mediating mechanisms that translate financial report quality into tangible financial performance, an analytical distinction absent in the original framework, which treated these variables primarily as direct correlates rather than intervening processes. This reconceptualization allows for a more nuanced understanding of how financial reporting quality generates performance improvements, moving beyond Tran et al. (2021) focus on whether such relationships exist. The investigation centers on the Directorate General of Taxes (DJP RI) in DKI Jakarta and is grounded in New Institutional Economics, a perspective that underscores the formative role of institutions, rules, and practices in shaping performance. Thus, the study specifically aims to test the mediating roles of transparency and accountability within this relationship at DJP RI.

2. LITERATURE REVIEW

2.1. New Public Management

The grand theory in this research is New Public Management (NPM). NPM, introduced by Hood (1991), is a concept of a new economic movement for administrative reform in providing better public services. According to Verbeeten & Speklé (2015), NPM refers to a set of doctrines, beliefs, and experiences that are collectively codified and function as reference material for evaluating and redesigning the sector. NPM developed rapidly as a paradigm in the public sector as a response to demands for public service quality. NPM has also become one of the appropriate concepts in public sector management because it is oriented toward performance in terms of public service, limits slow and convoluted work procedures (debureaucratization), accountability based on results, breaking down bureaucracy into work units, cost cutting and efficiency, and more flexible management by managers so that healthy and directed competition is created (Indrawati, 2017).

2.2. Agency Theory

Jensen and Meckling (1976) introduced agency theory to examine the dynamics between principals and agents. The core of the theory lies in the delegation of specific responsibilities and decision-making powers from the principal to an agent, who is tasked with fulfilling duties that serve the principal's interests. Jensen & Meckling (1976) also explained that this agency relationship is binding in carrying out company activities as a form of cooperation between principal and agent. Reporting of activities and performance by the agent to the principal is done with various methods both formally and informally, can be in the form of documents, discussions, and so on (Han, 2020).

2.3. New Institutional Economics

The term New Institutional Economics (NIE) was coined by Oliver Williamson to differentiate it from Old Institutional Economics (OIE) which was initiated from Ronald Coase's (1937) analysis in his research entitled "The Nature of the Firm" about transaction costs in economic studies (Coase, 1998). NIE is used to understand the life of social, political and economic institutions through the integration of interdisciplinary fields including law, sociology, anthropology, economics, political science and organizational theory (Ismail, 2011). The assumption in NIE is that each individual has limited capabilities and incomplete information so that in the future they face uncertainty risks (Komalawati et al., 2023).

2.4. The Effect of Financial Report Quality on DJP RI Financial Performance (H1)

The quality of financial reports in the public sector is influenced by regulations, political pressure, and state financial accountability mechanisms (Rakhman & Wijaya, 2019). Based on PMK Number 232/PMK/05/2022, financial reports become the main instrument of APBN accountability strengthened through an integrated accounting system and external examination by BPK RI which provides fairness opinions and performance evaluations (Taghupia, 2019). Empirically, Hanisa & Handayani (2023); Rezai et al. (2012); Tran et al. (2022) found that financial report quality has a positive effect on public agency performance, although L. P. Sari & Hariyana (2017) showed insignificant results. Based on the regulatory framework and these empirical findings, the hypothesis is formulated.

H1: Financial report quality has a positive effect on DJP RI financial performance.

2.5. The Effect of Financial Report Quality on DJP RI Transparency (H2)

Quality financial reports must meet the characteristics of reliable, relevant, understandable, and comparable to be able to increase public information disclosure (Fikrian et al., 2017). Transparency becomes an important demand for public agencies in delivering financial information to stakeholders (Rakhman & Wijayana, 2019; R. Sari & Muslim, 2023). Empirical evidence on the reporting-transparency relationship is consistent. Susilawati et al. (2022) reported a positive effect of financial report quality on transparency, a finding reinforced indirectly by R. P. Sari et al. (2020) and Aprilia (2019), who observed that low report quality reflects weak transparency. Consequently, improving financial reporting at DJP RI is expected to strengthen its financial transparency. This leads to the formulation of the hypothesis:

H2: Financial report quality has a positive effect on DJP RI transparency.

2.6. The Effect of Financial Report Quality on DJP RI Accountability (H3)

Financial reports that meet qualitative characteristics are the main means of communicating public information and a form of accountability for state financial management (Aprilia, 2019; Fikrian et al., 2017). High reporting standards will facilitate the monitoring and evaluation process of public agency accountability (Tran et al., 2021). Studies by Ridzal (2020) and Allisa & Suryaningrum (2023) demonstrate a positive relationship between financial report quality and public sector accountability. This established link suggests that improving DJP RI's financial reporting will likely strengthen its accountability mechanisms. Therefore, the study proposes the hypothesis:

H3: Financial report quality has a positive effect on DJP RI accountability.

2.7. The Effect of Transparency on DJP RI Financial Performance (H4)

From a theoretical standpoint, transparency is crucial for aligning principal-agent interests by reducing information asymmetry through public oversight, as per agency theory (Bpk.go.id, 2024). Furthermore, the

New Public Management approach asserts that disclosing financial information is fundamental to performance-based governance. Empirically, the relationship between transparency and public agency performance has been affirmed by Putra et al. (2023) and Karim & Mursalim (2019), though contested by the insignificant findings of Oktari et al. (2024). Considering the pivotal role of the Directorate General of Taxes (DJP RI) in state revenue management, transparency is hypothesized to be a key determinant of its financial performance.

H4: Transparency has a positive effect on DJP RI financial performance.

2.8. The Effect of Accountability on DJP RI Financial Performance (H5)

Accountability demands that every state financial management can be accounted for to the public through reporting, oversight, and performance evaluation mechanisms (Agbatogun, 2019). In the framework of agency theory and NPM, the provision of measurable performance information becomes the basis for assessing the performance of public institutions (Han, 2019; Rezai et al., 2021). Empirically, Oktari et al. (2024), Karim & Mursalim (2019), Agustiawan & Halim (2019), and Hanisa & Handayani (2023) found that accountability has a positive effect on local government financial performance. Therefore, the hypothesis is formulated.

H5: Accountability has a positive effect on DJP RI financial performance.

2.9. The Mediating Effect of Transparency in the Relationship between Financial Report Quality and DJP RI Financial Performance (H6)

Transparency is an important element in governance that can strengthen the use of financial information in public decision-making (Flink & Chen, 2021). Langella et al. (2023) showed that transparency in financial reporting increases public understanding and institutional legitimacy, while Fikrian et al. (2017) proved that transparency can mediate the relationship between financial information systems and organizational effectiveness. Garcia-Lacalle & Torres (2021) also found that information disclosure encourages improved institutional performance. Therefore, transparency is believed to be able to strengthen the effect of financial report quality on DJP RI financial performance. Based on this, the hypothesis is formulated.

H6: Transparency positively mediates the relationship between financial report quality and DJP RI financial performance.

2.10. The Mediating Effect of Accountability in the Relationship between Financial Report Quality and DJP RI Financial Performance (H7)

Accountability serves as a control and supervision mechanism that ensures that financial reports are used effectively in improving public performance (Sitorus et al., 2025). Quality financial reports also contribute to strengthening corruption prevention programs through increased accountability (Rakhman & Wijaya, 2019). Tran et al. (2020) and Allisa & Suryaningrum (2023) found that accountability mediates the relationship between financial report quality and public sector organizational performance, while Rezai et al. (2021) affirmed the role of accountability in supporting rational managerial decision-making. Therefore, the hypothesis is formulated

H7: Accountability positively mediates the relationship between financial report quality and DJP RI financial performance.

3. RESEARCH METHODS

This research was conducted on public agencies that issue financial reports in the Indonesian taxation sector. Researchers focus on public agency reporting as the unit of analysis. Researchers establish research objects or subjects with certain characteristics and qualities in the form of research populations (Sugiyono, 2013). According to BPK RI employee profile data for 2023–2024, functional examiner positions are filled by 5,648 employees (Bpk.go.id, May 22, 2025). According to Law (UU) Number 15 of 2006 concerning the Supreme Audit Agency, BPK RI examiners are implementers who carry out the duties and authorities of BPK RI in the field of examination. According to Supreme Audit Agency Regulation Number 4 of 2010 concerning Functional Examiner Positions at the Supreme Audit Agency, Functional Examiner Position (JFP) is a position held by Civil Servants (PNS) with tasks, responsibilities, scope, and authority to carry out examinations of

state financial management and responsibility within BPK RI. JFP levels from lowest to highest in BPK RI are first examiner, junior examiner, intermediate examiner, and chief examiner.

The population in this study is all BPK RI employees who hold positions as functional examiners, totaling 5,648 people. The sample of this study was selected using non-probability sampling techniques, namely purposive sampling by determining the criteria of research respondents. Respondents who can be included in the sample of this study are BPK RI examiners who have examination tasks related to financial report quality and sufficient knowledge (competent) regarding the financial performance of public institutions, in this study namely DJP RI. The number of research samples is determined using the formula of Krejcie and Morgan (1970). From a population of 5,648 employees, with a Chi-Square value of 3.841, a proportion of 0.5, and an accuracy level of 0.05, a sample of 359.7 was obtained, which was rounded to 360 employees (Purwohedi, 2022).

This research uses data collection techniques through questionnaire distribution. The questionnaire used as a research instrument is a closed questionnaire consisting of statements or questions whose answers have been determined by the researcher (Kurniawan & Puspitaningtyas, 2016). Closed questionnaires contain answer choices that limit respondents to give answers outside these choices so that research can be controlled and focused on the variables studied to get accurate results. This research questionnaire contains statements adapted from indicators of the variables studied. The reference for questionnaire statements from this study comes from research by Mack & Ryan (2006); Tamara & Konde (2016); Verbeeten & Speklé (2015). This research questionnaire was distributed directly and through the google form platform starting from June 5–30, 2025. The questionnaire in this study will be tested by disseminating it to respondents who have capabilities regarding financial reports and financial performance which are the objects of this research.

The research employs a mixed methodological approach. First, variables are operationalized via a five-point Likert scale questionnaire (1 = Far Below Average/Strongly Disagree to 5 = Far Above Average/Strongly Agree). Quantitative descriptive analysis is used to accurately and systematically depict the research context. Second, a correlational method is utilized to test the hypothesized relationships, specifically assessing how financial report quality influences financial performance through the mediating roles of transparency and accountability. The analysis utilizes Structural Equation Modeling (SEM), implemented via the SmartPLS software. SEM, as described by Ginting (2009), is an advanced multivariate method that evaluates relationships in a model, including those between indicators and their constructs (measurement model) and between the constructs themselves (structural model). Key elements in SEM include latent variables (theoretical constructs, both independent and dependent) and manifest variables (their observable indicators). The rationale for choosing SEM lies in its ability to handle complex models holistically, incorporate latent variables that cannot be measured directly, and adjust for measurement inaccuracies (Herianti, 2020).

4. RESULTS AND DISCUSSION

4.1. Research Results

4.1.1. Respondent Characteristics

Based on the distribution of respondent job positions, it can be seen that most BPK RI auditors involved in this study are at the First Examiner level, namely as many as 150 auditors or around 42%. Next, the second largest group is Junior Examiners with 129 auditors (36%). Then, respondents who hold the position of Intermediate Examiner are 61 auditors (17%) and the smallest proportion comes from Chief Examiners as many as 20 auditors (5%). This distribution reflects that the majority of respondents come from entry to intermediate level positions (First and Junior Examiners), who structurally have important roles in technical examination activities in the field. Meanwhile, the involvement of respondents from intermediate and senior levels, although in the minority, still provides balanced representation based on strategic and managerial perspectives. Paying attention to this composition can show that there is diversity in auditor position backgrounds. Thus, this research has strong reliability based on assessments that come not only from implementing auditors, but also from auditors who have oversight and decision-making positions.

The most respondents who participated in this study came from auditors who have less than three years of work experience, namely as many as 132 auditors or around 37%. Next, auditors with three to five years of work experience are 113 auditors (31%) and finally from auditors who have more than five years of work experience totaling 115 auditors (32%). With this composition, there is relatively balanced representation from

junior to senior auditors. To explore whether professional experience shapes audit judgment, subgroup analysis will be conducted to compare perceptions across these three experience categories. This analysis aims to identify significant differences in how novice versus experienced auditors interpret audit evidence, assess risk, and make professional decisions. Auditors with less than three years of experience show that a new generation of auditors is actively involved in the state financial examination process. On the other hand, the presence of auditors with longer work periods, both three to five years and more than five years, provides a dimension of depth of analysis because they have been involved in many cases and audit complexity. Examining these experiential differences will provide more nuanced insights into whether findings are consistent across career stages or if specific experience levels drive particular response patterns. Thus, this variation in work experience strengthens research validity because it has auditor assessments from diverse perspectives, ranging from novice to experienced auditors.

The majority of BPK RI auditors in this study have Bachelor's degree (S1) education as many as 172 auditors or around 48% of total respondents. Next, as many as 94 auditors (26%) are Diploma 3 graduates and Master's degree (S2) total 51 auditors (14%). The number of auditors who have completed Doctoral degree (S3) is relatively small, namely only 1 auditor or around 0.3%. As for other categories, 42 auditors (12%) were recorded, and there are no high school (SMA) graduates. From this distribution, it can indicate that the majority of BPK RI auditors have minimum S1 academic qualifications. This is in line with one of the requirements regulated in Article 8 of Supreme Audit Agency Regulation of the Republic of Indonesia Number 4 of 2010, where to be appointed as a Functional Examiner Position (JFP), employees must have at least bachelor (S1) or Diploma 4 degree.

4.1.2. Validity Test

This research has outer loading values that are above the minimum tolerance limit of 0.70. Thus, all indicators can be said to have met convergent validity requirements. This means that each construct in this research has a strong relationship with the constituent indicators and the instruments used in this research are also capable and adequate in reflecting the measured variables. Next, convergent validity testing using AVE values obtained the following results:

Table 1. Average Variance Extracted (AVE) Results

Construct	AVE
KK	0.651
KLK	0.599
TP	0.623
AK	0.545

Source: Data processed by author, 2025

Table 1 provides confirmation in measuring convergent validity through AVE values. Evaluation of AVE values is if the AVE value is more than 0.50 which indicates that latent constructs can explain more than 50% of indicator variance (Supriadi & Artanti, 2025). AVE values in each construct are greater than the minimum limit of 0.50, namely KK construct of 0.651, KLK construct of 0.599, TP construct of 0.623 and AK construct of 0.545. All constructs demonstrated adequate convergent validity. This was statistically confirmed by indicators accounting for over 50% of the variance in their constructs, satisfying the specific thresholds of outer loadings exceeding 0.70 and Average Variance Extracted (AVE) values surpassing 0.50. Discriminant validity was assessed through a tripartite approach. Initially, the Fornell-Larcker criterion was applied, which stipulates that the square root of a construct's Average Variance Extracted (AVE) should be greater than its correlations with other constructs. Subsequently, a cross-loadings analysis verified that each indicator loaded more strongly on its assigned construct than on any other. Lastly, the Heterotrait-Monotrait (HTMT) ratio was computed, with values below 0.85 confirming discriminant validity.

Table 2. Fornell-Larcker Criterion Test Results

Construct	KK	KLK	TP	AK
KK	0.807			
KLK	0.568	0.774		
TP	0.414	0.055	0.789	
AK	0.756	0.357	0.379	0.738

Source: Data processed by author, 2025

The results indicate that discriminant validity is largely established for the model, as most constructs meet the Fornell-Larcker criterion. This criterion, presented in Table 2, involves comparing the square root of a construct's Average Variance Extracted (AVE) with its correlations to other constructs. For instance, the KK construct ($\sqrt{AVE}$ = 0.807) shows a value greater than its correlations with KLK (0.568), TP (0.414), and AK (0.756). Similarly, KLK (0.774) exceeds its correlations with KK (0.568), TP (0.055), and AK (0.357). The TP construct (0.789) is also higher than its correlations with KK (0.414), KLK (0.055), and AK (0.379). However, the AK construct (0.738) presents a potential issue: while its $\sqrt{AVE}$ is higher than correlations with KLK (0.357) and TP (0.379), it is lower than its correlation with KK (0.756). This indicates that, based on the Fornell-Larcker criterion, AK may not be sufficiently distinct from KK, suggesting a potential discriminant validity concern.

Table 3. Heterotrait-Monotrait Test Results

Construct	KK	KLK	TP	AK
KK				
KLK	0.610			
TP	0.470	0.067		
AK	0.816	0.377	0.422	

Source: Data processed by author, 2025

Table 3 displays discriminant validity test results using the HTMT approach. Based on the HTMT test, it is known that the relationship between KLK and KK has constructs that have met discriminant validity as indicated by an HTMT value smaller than 0.85, namely 0.610. Then, the relationship between TP and KK also has an HTMT value below 0.85, namely 0.470 so it can be said that this construct meets discriminant validity. TP with KLK also has good discriminant validity as indicated by an HTMT value of 0.067. Next, the relationship between AK and KK obtained an HTMT result of 0.816. Although relatively high, this value is still below the threshold of 0.85 so it still meets discriminant validity. Meanwhile, the relationship between AK and KLK or TP produces good HTMT values, namely 0.377 and 0.422 respectively. This means that these results also meet discriminant validity. Overall, discriminant validity testing through HTMT tests strengthened by cross loading test findings shows adequate results. Both of these findings simultaneously answer the weakness of the Fornell-Larcker test, namely in the AK construct that overlaps with KK. Thus, it can be concluded that this research instrument as a whole meets discriminant validity requirements.

4.1.3. Reliability Test

Reliability was measured via Cronbach's Alpha, rho_A, and Composite Reliability, with values above 0.70 deemed acceptable.

Table 4. Reliability Test Results

Construct	Cronbach's Alpha	rho_A	Composite Reliability (CR)
KK	0.910	0.911	0.929
KLK	0.944	0.945	0.951
TP	0.848	0.852	0.892
AK	0.936	0.937	0.944

Source: Data processed by author, 2025

Table 4 shows that Cronbach Alpha values for all constructs have exceeded the minimum limit of 0.70, ranging from 0.848 to 0.944. These values indicate that construct reliability is very good. Then, rho_A values also show results above 0.70, namely in the range of 0.852 to 0.945. This means that the indicators used have consistency in reflecting their latent variables. Next, Composite Reliability (CR) results also show high values, namely between 0.892 to 0.951. CR values above 0.70 indicate that constructs are reliable. Thus, these three measurements provide evidence that reliability requirements in this study have been met.

4.1.4. Path Coefficients Test

Significant results will be achieved if in this test the t-statistic value is greater than 1.96 and p-value is less than 0.05 at a 5% significance level (Hair et al., 2017).

Table 5. Path Coefficients Test Results

Variable	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
KLK → KK	0.359	0.359	0.066	5.393	0.000
KLK → TP	0.055	0.058	0.057	0.970	0.332
KLK → AK	0.357	0.360	0.072	4.944	0.000
TP → KK	0.183	0.184	0.060	3.062	0.002
AK → KK	0.559	0.560	0.069	8.153	0.000

Source: Data processed by author, 2025

As shown in Table 5, the path coefficients reveal distinct relationships. Financial report quality (KLK) directly enhances both financial performance ($\beta = 0.359$, $p < 0.001$; H1 accepted) and accountability ($\beta = 0.357$, $p < 0.001$; H3 accepted), but not transparency (H2 rejected). Transparency and accountability themselves positively affect financial performance, with accountability showing the strongest effect ($\beta = 0.559$, $p < 0.001$; H5 accepted), followed by transparency ($\beta = 0.183$, $p = 0.002$; H4 accepted).

4.1.5. Indirect Effect Test

Hair et al. (2017) state that in the specific indirect effect test, the mediation effect will be significant if the t-statistic is greater than 1.96 and p-value is less than 0.05.

Table 6. Specific Indirect Effect Test Results

Variable	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
KLK → TP → KK	0.010	0.009	0.010	1.035	0.301
KLK → AK → KK	0.200	0.201	0.046	4.359	0.000

Source: Data processed by author, 2025

Results of the specific indirect effect test (Table 6) lead to differential conclusions for the mediating hypotheses. H6 is rejected, as transparency does not significantly mediate the link between KLK and KK ($\beta = 0.010$, $p > 0.05$). Conversely, H7 is accepted, with accountability demonstrating a significant mediating role ($\beta = 0.200$, $p < 0.001$). This confirms that accountability, but not transparency, strengthens the positive effect of financial report quality on the financial performance of DJP RI. The direct and indirect pathways can be compared as follows:

Table 7. Comparison of Direct and Indirect Effect Tests

Variable	Original Sample (O)	T Statistic	P Values
KLK → KK	0.359	5.393	0.000
KLK → TP → KK	0.010	1.035	0.301
KLK → AK → KK	0.200	4.359	0.000

Source: Data processed by author, 2025

From table 7 above, it shows that overall the comparison of direct effect testing results of financial report quality on DJP RI financial performance shows an original sample value of 0.359, with a p-value of 0.000 (< 0.05) and t-statistic of 5.393 (> 1.96) which is statistically significant. This value is greater than the indirect effect test results with transparency mediation, which only has an original sample value of 0.010, with a p-value of 0.301 (> 0.05) and t-statistic of 1.035 (< 1.96) so it is not significant. Meanwhile, based on the indirect effect through accountability, an original sample value of 0.200 was obtained, with a p-value of 0.000 (< 0.05) and t-statistic of 4.359 (> 1.96) which is comparable to the direct effect, namely significant. These test results indicate that DJP RI financial performance is not only directly influenced by financial report quality, but also indirectly especially through accountability. Therefore, it can be said that in the relationship between financial report quality and DJP RI financial performance there is accountability that has a role as a partial mediator, while transparency is not proven to play a role as a mediating variable.

4.2. Discussion

4.2.1. The Effect of Financial Report Quality on DJP RI Financial Performance

Financial report quality is proven to have a positive and significant effect on DJP RI financial performance, which shows that the better the preparation and presentation of financial reports, the higher the institution's financial performance achievement. This finding is reflected in the high agreement of respondents to indicators of the ability of financial reports to represent past economic events, present revenue and expenditure information comprehensively, be easily understood by users, and be delivered on time, which supports improved decision-making effectiveness and relevance of financial information (Jaya & Ruliaty, 2019). The results of this study are in line with PMK Number 232/PMK.05/2022 which affirms the obligation to apply the principles of reliability, transparency, and accountability in government agency financial reporting as a basis for performance evaluation and strategic decision-making. Empirically, this finding strengthens the research results of Hanisa & Handayani (2023); Rakhman & Wijayana (2019); Rezaei et al. (2021); Tran et al. (2021) which state that financial report quality contributes significantly to improving public sector organizational performance through strengthening internal control systems, compliance with Government Accounting Standards, and increasing public trust. In addition to being an administrative accountability instrument, quality financial reports also play a strategic role in supporting fiscal stability, fraud prevention, budget management efficiency, and DJP RI fiscal policy effectiveness, in line with the function of government financial reports as a tool for evaluating the use of economic resources and assessing reporting entity performance (Fahmi, 2024).

4.2.2. The Effect of Financial Report Quality on DJP RI Transparency

Although financial reports have been prepared in accordance with Government Accounting Standards (SAP) and garnered positive respondent evaluations, the results of the PLS-SEM analysis demonstrate that report quality does not have a statistically significant effect on the transparency of the Directorate General of Taxes (DJP RI). Thus, efforts to improve reporting quality have not, in themselves, functioned as an automatic catalyst for enhanced public information disclosure. This condition is influenced by limited access to tax data regulated in Article 34 of Law Number 28 of 2007 which limits BPK RI in obtaining tax revenue data, and the need for approval from the Minister of Finance in the DJP RI examination process before the enactment of Law Number 7 of 2021 concerning Harmonization of Tax Regulations. In addition, challenges in disseminating complex fiscal information, spreading unverified issues, and weak public communication also hinder transparency despite good financial report quality (Cavanagh et al., 2016).

These findings are in line with Aprilia (2019); R. P. Sari et al. (2020) who stated that financial report quality does not directly increase transparency without support from internal control systems, effective information dissemination, and strengthening mechanisms to reduce information asymmetry in the agency theory perspective. Different from Susilawati et al. (2022) who found a positive effect of financial report presentation on transparency in local government contexts, the difference in characteristics of DJP RI vertical institutions which have high fiscal data sensitivity causes limited public accessibility so the results of this study are not statistically significant. Rakhman & Wijayana (2019) affirm that financial report quality will only impact transparency if supported by managerial commitment and strategic information disclosure policies, while New Public Management theory and agency theory emphasize that transparency is not only determined by accounting technical aspects, but also by internal control systems, public communication, and organizational culture. Therefore, the findings of this study affirm that the second hypothesis (H2) is rejected and show that improving DJP RI financial report quality needs to be followed by strengthening data accessibility, public communication systems, and institutional commitment to openness to prevent information distortion risks and potential governance deviations (Wiyandari & Susilowati, 2025).

4.2.3. The Effect of Financial Report Quality on DJP RI Accountability

Results from the path coefficient test establish a positive relationship between financial report quality and the accountability of the Directorate General of Taxes (DJP RI). This finding implies that the public accountability framework governing state financial management is reinforced when reports are prepared in compliance with Government Accounting Standards (SAP), thereby ensuring they are more reliable, relevant, comprehensible, and comparable. This finding affirms that financial reports not only function as administrative compliance tools, but also as instruments for performance evaluation and budget management

integrity that support budget absorption effectiveness and performance target achievement. The results of this study are in line with Fikrian et al. (2017) who found that financial report quality characteristics contribute significantly to public financial management accountability, and Tran et al. (2022) who affirmed that quality reporting encourages strengthening vertical and horizontal accountability in the New Public Management framework. DJP RI's commitment to maintaining financial report reliability through internal and external audit processes and financial report reviews as UAPA also strengthens the institutional accountability dimension. In addition, these results are supported by Allisa & Suryaningrum (2023) who stated that quality financial reporting can minimize information asymmetry between the public as principal and public agencies as agent, and are relevant to the DJP RI context in reducing potential tax gaps through strengthening databases and tax intelligence systems. This finding is also consistent with Ridzal (2020) who proved that financial report quality increases public institution performance accountability, especially in maintaining professionalism and integrity of financial management. Thus, the results of this study strengthen empirical evidence that improving financial report quality directly impacts strengthening DJP RI accountability as a strategic institution managing state revenue, while becoming an important instrument in maintaining public legitimacy and implementing good governance principles.

4.2.4. The Effect of Transparency on DJP RI Financial Performance

Findings from the test of the fourth hypothesis confirm a positive influence of transparency on DJP RI's financial performance. This relationship signifies that applying a higher degree of public information disclosure leads to more effective and efficient management of institutional finances. Transparency applied optimally can reduce the potential for fraud and improve the quality of fiscal decision-making conducted by tax authorities openly and accountably (Merchilia & Robinson, 2024). This finding is strengthened by Indonesia's achievement in the Global Tax Expenditures Transparency Index (GTETI) 2024 which places Indonesia as the second most transparent country in tax expenditure reporting, reflecting the government's commitment, including DJP RI, in building open and integrity-based fiscal governance. Empirically, the results of this study are consistent with the findings of Putra et al. (2023) who stated that transparency plays a role as a mechanism of control in increasing administrative discipline and minimizing budget manipulation through public access ease to the planning to performance reporting process.

In addition, Karim & Mursalim (2019) also affirmed that transparency functions as a social control mechanism that strengthens public oversight, expands community participation, and creates a feedback loop between government administrators and stakeholders so as to encourage bureaucracy to work more efficiently and responsibly. Similar findings were also obtained by Oktari et al. (2024) who showed that transparency not only increases information disclosure, but also forms a work culture that upholds honesty, responsibility, and organizational learning through continuous public oversight. The findings of this research align with established theoretical frameworks. They support agency theory's proposition that transparency mitigates information asymmetry between principal and agent, thereby enhancing oversight and the quality of performance evaluation (Jensen & Meckling, 1976). Simultaneously, the results are consistent with the New Public Management paradigm, which prioritizes results orientation, efficiency, and information disclosure as core tenets of contemporary bureaucratic reform (Hood, 1991). In addition, in the New Institutional Economics framework, transparency also plays a role in reducing transaction costs arising from information uncertainty in public financial decision-making (Williamson, 2000). In the digitalization era, the implementation of e-government and digital transparency through online reporting systems, open data portals, and e-budgeting increasingly strengthens fiscal information accessibility and increases public institution performance accountability (Makatara et al., 2025). Thus, transparency is proven not only to be a formal good governance instrument, but also to be a strategic factor that strengthens public trust, improves oversight quality, encourages bureaucratic behavior change, and sustainably improves DJP RI financial performance.

4.2.5. The Effect of Accountability on DJP RI Financial Performance

Path coefficient test results show that accountability has a positive and significant effect on DJP RI financial performance (H5 accepted), which means that increasing institutional accountability is directly proportional to increasing institutional financial performance. This finding affirms that strong accountability mechanisms, budget absorption according to objectives, and decision-making based on accountability principles directly encourage financial management effectiveness and efficiency. This is in line with the

research results of Agbatogun (2019) in the Nigerian public sector, which shows that accountability becomes a fundamental pillar in reducing bureaucratic dysfunction and budget misuse. This concept is also consistent with the New Public Management framework (Hood, 1991), which emphasizes the transformation of traditional bureaucracy toward performance and accountability-based public governance, where public institutions are expected to be able to measure and account for their performance results.

In the DJP RI context, accountability implementation is manifested through Key Performance Indicators (IKU) and Performance Agreements (PK) that link individual, work unit, and organizational achievements with strategic targets of Renstra and Renja, as stated by Han (2019) that substantive accountability reduces "accountability deficit" through combining control, incentive, and learning functions. The findings of Rezaei et al. (2021) also support this, showing that accountability increases public agencies' ability to adjust spending to strategic targets and reduce fiscal inefficiency. At DJP RI, this mechanism is supported by internal oversight of the Internal Compliance & Human Resources Transformation Directorate and evaluation of IKU achievement and performance audits based on PP 60/2008. Thus, accountability not only functions as an administrative obligation, but also becomes an important managerial strategy that strengthens fiscal discipline, budget use efficiency, and financial performance improvement sustainably.

4.2.6. The Effect of Transparency in Mediating the Relationship between Financial Report Quality and DJP RI Financial Performance

Based on specific indirect effect test results, transparency does not play a significant role in mediating the relationship between financial report quality (KLK) and financial performance (KK) of DJP RI, although separately KLK and transparency have positive effects on KK. This shows that quality financial reports have not automatically increased the effectiveness of DJP RI performance through the transparency channel, because the role of transparency in this institution is still informative and administrative, and is limited by taxpayer data confidentiality issues and the need for fiscal communication simplification. This finding is in line with Langella et al. (2021) who stated that financial report quality is not enough to improve public sector performance only with transparency in the form of information provision, thus creating a transparency gap. Meanwhile, research by Fikrian et al. (2017) shows that transparency mediation is significant when financial information systems are actively used by management for decision-making, different from DJP RI conditions which are more compliance-oriented and administrative.

Lacalle & Torres (2021) added that digital transparency in Spanish government increases the relationship between financial report quality and public efficiency through two-way communication mechanisms, while DJP RI has not optimally utilized digital systems such as DJP Online, e-budgeting, and SAKTI due to limited public participation, data literacy, and capacity differences between regions. The NPM theory perspective emphasizes the need for results-oriented transparency so that public agencies are efficient and adaptive, while agency theory highlights that the ineffectiveness of DJP RI transparency reflects the continued existence of information asymmetry even though data is available online. Thus, the sixth hypothesis testing shows that transparency is not yet significant as a mediator between KLK and KK at DJP RI because its implementation is not yet substantive and deliberative, emphasizing the need to increase transparency maturity through public participation, digital literacy, and utilization of financial report data to support strategic decision-making oriented toward performance.

4.2.7. The Effect of Accountability in Mediating the Relationship between Financial Report Quality and DJP RI Financial Performance

Specific indirect effect test results show that accountability plays a significant role in mediating the relationship between financial report quality (KLK) and financial performance (KK) of DJP RI, so the seventh hypothesis (H7) is accepted. This means that improving the quality of reliable, relevant financial reports audited with adequate accountability systems can encourage more disciplined, effective, and strong budget management. Practices such as monthly APBN performance publication at Kanwil DJP South and Central Kalimantan provide public access to know fiscal performance, encourage tax compliance, and ultimately increase tax revenue. This finding is consistent with Tran et al. (2021) who emphasizes the role of accountability as a link between quality financial reports and public agency performance, and with Rezaei et al. (2021) who show that accountability increases fiscal discipline, information reliability, and managerial responsibility.

Quality financial reports enable targeted feedback in budget allocation, while accountability mechanisms at DJP RI are manifested through SAKIP and SAKTI which integrate planning, budgeting, reporting, and performance evaluation. From the agency theory perspective, DJP RI financial reporting is a form of agent accountability to principal, while the NPM and NIE perspectives emphasize the conversion of input control into output and outcome control through accountability supported by appropriate institutional structures and incentives. Research by Allisa & Suryaningrum (2023) also confirms that accountability strengthens fiscal data credibility and public performance effectiveness, including through cross-unit coordination and evaluation based on sanctions and awards. Overall, the results of this study affirm that accountability becomes an important mediation mechanism in transforming financial report quality into measurable and sustainable financial performance improvement at DJP RI, in line with Allisa & Suryaningrum (2023); Rezaei et al. (2021); and Tran et al. (2022).

5. CONCLUSIONS

Employing a quantitative approach and Partial Least Squares Structural Equation Modeling (PLS-SEM), this study analyzes survey data from expert auditors at Indonesia's Audit Board (BPK RI) to ensure objective measurement. The research is motivated by issues of weak governance, transparency, and accountability that undermine public confidence. Its specific objective is to investigate the mediating functions of transparency and accountability in linking financial reporting quality to the financial performance of the Directorate General of Taxes (DJP RI). The findings reveal that financial reporting quality positively influences both financial performance and accountability, but not transparency. While both transparency and accountability directly enhance financial performance, only accountability significantly mediates the relationship between reporting quality and performance. This underscores that improving fiscal outcomes requires not just better reporting, but also robust, substantive accountability mechanisms. Theoretically, this research enriches public sector governance literature by strengthening the perspectives of New Public Management, New Institutional Economics, and Agency Theory, especially regarding the importance of performance orientation, institutional strengthening, and the role of accountability as a control mechanism between government and the public.

Practically, research results recommend strengthening the integration of reporting and performance evaluation systems through optimization of SAKTI, SAKIP, and LAKIP, development of more interactive transparency, and increasing the role of performance audits by BPK RI so that financial reports not only meet administrative aspects, but also function as instruments for managerial control and fiscal performance improvement. Nevertheless, this research has limitations in the scope of respondents who only come from external parties, cross-sectional design, potential subjectivity in measuring intangible variables, and has not considered external factors such as regulatory and political dynamics. Therefore, to support transparent, accountable, performance-oriented governance, future research should broaden the scope, employ longitudinal designs and mixed methodologies, and incorporate additional variables. Specifically, given the exclusion of regulatory and political dynamics from this study, subsequent research should examine how tax regulation changes, fiscal policy shifts, and political pressures shape transparency mechanisms and mediate the financial reporting quality-performance relationship. This would directly address a key limitation while testing whether transparency and accountability mediation effects remain robust under varying institutional pressures. Longitudinal designs are also recommended to capture temporal dynamics, as the cross-sectional approach cannot establish causal direction between reporting quality and performance.

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