

ABSTRACT

THE EFFECT OF BUDGET GOALS CLARITY, ACCOUNTING CONTROL, REPORTING SYSTEM, AND FINANCIAL REPORTING QUALITY CONTROL ON PERFORMANCE ACCOUNTABILITY OF GOVERNMENT AGENCIES

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This study aims to determine the effect of budget goals clarity, accounting control, reporting system, and financial reporting quality control on performance accountability of government agencies. The independent variables used in this study were budget goals clarity, accounting control, reporting system, and financial reporting quality control, meanwhile the dependent variable used was performance accountability. This type of research was quantitative research. The data source used was primary data. The sampling method in this study was a non-probability sample with purposive sampling technique. The population was Local Government Agencies of Bandar Lampung City. The data analysis method used a statistical analysis program, namely the Statistical Program For Social Science (SPSS). The results of this study indicated that accounting control, and financial reporting quality control has a significant effect on performance accountability, meanwhile budget goals clarity, and reporting systems has no effect on performance accountability.

Keyword: Performance Accountability, Budget Goals Clarity, Accounting Control, Reporting System, Financial Reporting Quality Control

