ABSTRACT

THE EFFECT OF BUDGET GOALS CLARITY, IMPLEMENTATION OF PUBLIC SECTOR ACCOUNTING SYSTEMS, GOOD GOVERNANCE, AND INTERNAL CONTROL ON THE PERFORMANCE OF GOVERNMENT AGENCIES IN BANDAR LAMPUNG CITY

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This study aims to examine and provide empirical evidence on the Effect of budget goals clarity, public sector accounting, good governance, and internal control on the performance of government agencies in Bandar Lampung City. This is a quantitative study using purposive sampling. The respondents in this study consisted of 63 employees of the Bandar Lampung City Government Agencies in the Finance Division. The data analysis and hypothesis testing methods used Multiple Linear Regression using IBM SPSS Statistics 25 software. The results of this study indicate that Budget Goals Clarity and internal control has an effect on the Performance of Government Agencies in Bandar Lampung City; meanwhile, Implementation of Public Sector Accounting and Good Governance have no effect on the Performance of Government Agencies in Bandar Lampung City.

Keywords: Budget Goals Clarity, Implementation of Public Sector Accounting, Good Governance, Internal Control