

ABSTRACT

This study aims to examine the effect of the budget goal clarity, accounting control system, and reporting system of government accountability performance at Palembang. The populations on this study were official level head, head of section, and head of sub-section of Palembang government. Samples determined by using purposive sampling method. The samples obtained were as much as 59 questionnaires from 21 Palembang government institutions.

The hypothesis testing was using multiple regression analysis method with the help of SPSS Ver. 20.0. The test results showed that the first hypothesis (H1) which states that the budget goal clarity effect on performance accountability, was accepted. The second hypothesis (H2) which states that accounting effects on accountability performance, was rejected. The third hypothesis which state reporting system effects on accountability performance, was accepted.

Keywords: Performance accountability, Budget goal clarity, accounting control system and reporting system.

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