

## THE INFLUENCE OF CLARITY OF BUDGET TARGETS, GOVERNMENT ACCOUNTING STANDARDS, AND REPORTING SYSTEMS ON THE PERFORMANCE ACCOUNTABILITY OF SUMENEP GOVERNMENT INSTITUTIONS

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**Abstract:** This study aims to examine and prove the effect of clarity on budget targets, government accounting standards, and reporting systems on the performance accountability of government agencies in Sumenep Regency. The method used in this research is a quantitative method. The population in this study was 51 Regional Apparatus Organizations in Sumenep Regency. The sample of this research is 15 regional offices and 5 regional agencies with a total of 60 respondents. The data analysis technique used is using Partial Least Square (PLS) with the software SmartPLS 3.0. The results of this study indicate that the clarity of budget targets has an insignificant positive effect on accountability for government agency performance, this indicates that the clarity of budget targets can increase accountability for the performance of government agencies, but the effect is not too large. Government accounting standards and reporting systems have a significant positive effect on accountability for government agency performance. This indicates that the better the implementation of government accounting standards and reporting systems in agencies, the performance accountability will increase.

**Keywords:** *Clarity of Budget Targets, Government Accounting Standards, Reporting Systems, Performance Accountability*

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### 1. Introduction

The reform movement has brought about a change in the political system in Indonesia to become more democratic and a system of government based on regional autonomy by demanding increased public accountability to realize good governance. Relevant and transparent information on the results of programs planned and implemented will affect the level of public trust. Accountability is a necessary step to keep and boost public confidence in government performance. Public accountability is an obligation of the party holding the trust to be accountable for all of its performance to the party giving the trust who has the right and authority to receive the results of this accountability (Safitri, 2019). In accordance with Law Number 32 of 2004 about Regional Government and Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments which led to a change in the accountability system for local government performance from vertical accountability to horizontal accountability.

One of the government's efforts to improve the implementation of good and responsible governance was issued Presidential Instruction Number 7 of 1999 concerning Accountability for Performance of Government Agencies which requires all government agencies to carry out strategic planning, performance measurement, and reporting as a form of accountability (Widaryanti & Pancawardani, 2020). All government agencies must provide accountability reports on mandated tasks to reveal everything that is done to reflect success or failure. The form of accountability related to program implementation is in accordance with the plan, namely through Government Agency Performance Accountability Reports (LAKIP) in accordance with Government Regulations of the Republic of Indonesia Number 8 of 2006 concerning Financial Reporting and Performance of Government Agencies and Regulation of the President of the Republic of Indonesia Number 29 of 2014 about the Government Agency Performance Accountability System (SAKIP) (Noormansyah & Sirkomba, 2022). Government Agencies Performance Accountability Report (LAKIP) is a form of accountability of government agencies to the public regarding government performance in one fiscal year with the aim of describing the implementation of strategic plans in carrying out basic tasks and organizational functions in each regional apparatus, so that through the preparation of the LAKIP principles can be realized good governance namely transparency and accountability within the government (Aprilianti et al., 2020).

The Ministry of Administrative and Bureaucratic Reform states that the results of the 2020 SAKIP evaluation show that not a few districts/cities have achieved scores in the Very Good (BB) to Satisfactory (A) categories (MenpanRB Public Relations, 2021). This shows that there has been an increase in the results of the SAKIP evaluation in districts/cities in East Java. Evaluation related to SAKIP is used to find out whether the local government is able to carry out efficiency and effectiveness in using the budget. The increase in SAKIP is explained in the graph of the development of SAKIP values in East Java during 2017-2020.

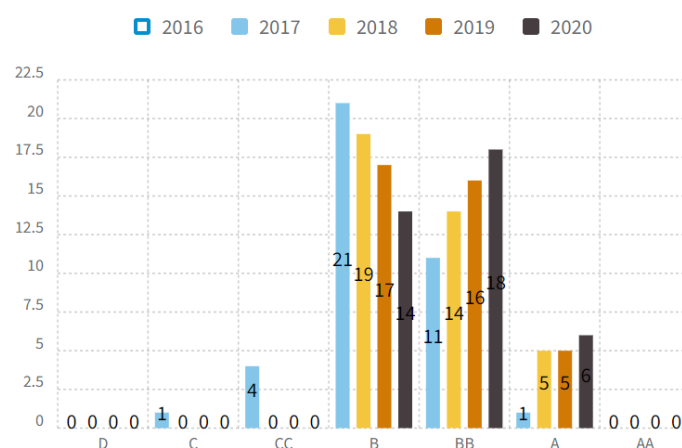


Figure 1. Graph of SAKIP Evaluation Results for East Java Province  
Source: The Organizational Bureau of the Regional Secretariat of East Java Province (2022)

The phenomenon that occurs is that the SAKIP score for Sumenep Regency for five consecutive years has received the B predicate and has not yet reached the target with the BB predicate. Of course, this is good, but when referring to the district's SAKIP score target, namely the BB category, there still needs to be improvements to be made in order to achieve

the desired target. The following table shows the SAKIP values for Sumenep Regency during 2017-2021.

**Table 1. Results of Performance Accountability Evaluation for Sumenep Regency**

Target Performance Indicators	SAKIP value of Sumenep Regency	
	Target	Realization
2017	B	B
2018	BB	B
2019	BB	B
2020	BB	B
2021	BB	B

Source: Data Processed by Researchers (2022)

Based on the results of the evaluation by the Ministry of Administrative and Bureaucratic Reform in the 2018-2019 LHE SAKIP Sumenep Regency, the control and evaluation efforts carried out by Sumenep Regency are still limited to program implementation and budget absorption, have not yet reached the measurement of indicators of development goals/targets and have not concluded the success of a program so that it is still cannot yet be classified between priority and non-priority programs. Then, there are still findings from the BPK that accrual-based accounting policies are still not fully in accordance with Government Accounting Standards and there are delays and have not been accounted for the realization of grant spending and social assistance in 11 Regional Apparatus Organizations.

Based on this phenomenon, local government budgets cannot be separated from accountable local government management. Therefore, there is a need for clarity on budget targets in regional financial management to increase the accountability of government agencies. The clarity of budget targets is a standard for determining how well budget goals are defined with the intention that the person in charge of achieving the budget target can comprehend the budget. The most important thing for the continuity of government is to assess the level of disclosure of local government performance through accountability with the clarity of budget targets that have been realized and with a transparent reporting system (Rahman & Yusuf, 2021). The reporting system is an accountability report from subordinates to superiors. Local governments in increasing the transparency and accountability of budget management can be done by developing government accounting policies in the form of Government Accounting Standards (SAP). The purpose of having government accounting standards can be a basic guideline in the preparation and presentation of local government financial reports (Mudrikah & Ali, 2020).

Research conducted by Yulianto & Muthaher (2019) states that the clarity of budget targets has a positive effect on the performance accountability of government agencies. However, research conducted by Anisa & Haryanto (2022) that the clarity of budget targets does not affect the performance accountability of government agencies. Research conducted by Noormansyah & Sirkomba (2022) that the application of government accounting standards has a positive effect on the performance accountability of government agencies. However, research conducted by Mudrikah & Ali (2020) that government accounting standards do not significantly effect the performance accountability of government agencies. Research conducted by Rahman & Yusuf (2021) that the reporting system has a significant positive effect on the performance accountability of government agencies. However, research

conducted by Rininda & Sudaryati (2020) that the reporting system has no effect on the performance accountability of government agencies.

Based on the inconsistencies in the findings of previous research and the phenomena that have occurred, this study aims to examine and prove the effect of clarity on budget targets, government accounting standards, and reporting systems on the performance accountability of government agencies in Sumenep Regency.

### **Thinking Framework**

#### ***The Effect of Clarity on Budget Targets on Performance Accountability of Government Agencies***

The clarity of budget targets is the extent to which the organization sets a clear and specific budget so that later it will facilitate budget implementation and accountability for the programs implemented. Budget targets that are not clear will be confusing, and make you feel uneasy and dissatisfied at work it has an impact on decreasing performance which means it will reduce accountability for organizational performance. Therefore, it will be simpler to determine whether the organization has succeeded in achieving its aims and objectives if its budget targets are clear.

#### **H<sub>1</sub>: The clarity of budget targets affects the Performance Accountability of Government Agencies**

#### ***The Effect of Government Accounting Standards on Performance Accountability of Government Agencies***

Government financial reports are prepared and presented using accounting concepts known as government accounting standards. Local government acting as agents is obliged to present quality financial reports for users of financial information and the public as a principal in order to achieve accountability. The quality of financial reporting in the central government and local governments can be improved by applying government accounting standards. Thus, the resulting financial information can be used as a basis for decision-making in government and accountability can be realized.

#### **H<sub>2</sub>: Government accounting standards affect the Performance Accountability of Government Agencies**

#### ***The Effect of Reporting Systems on Performance Accountability of Government Agencies***

Government agencies are required to present and report on the performance of all actions and resources that must be accounted for through the reporting system. Local government as agent is obliged to convey information transparently to the public as principal so that people can know and evaluate the level of success and failure of the government in carrying out its responsibilities. A good reporting system is needed to be able to monitor and control managerial performance in carrying out the set budget.

#### **H<sub>3</sub>: The reporting system affects the Performance Accountability of Government Agencies**

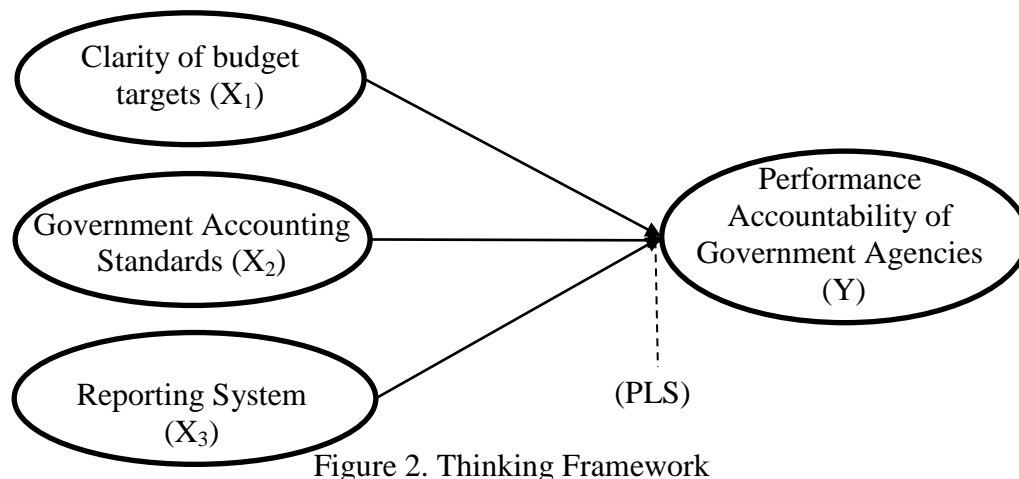


Figure 2. Thinking Framework

## 2. Research Method

This research is a type of quantitative research. The population in this study was 51 Regional Apparatus Organizations in Sumenep Regency. The sampling technique used in this study is non-probability sampling with purposive sampling. This study took 20 samples consisting of 15 agencies and 5 regional agencies. Data collection techniques used questionnaires that were distributed directly to 60 respondents in 15 offices and 5 agencies with the respondent's criteria, namely the head of the finance sub-section and the staff of the finance sub-section. The questionnaire consisted of 7 statement items for the clarity of budget targets variable, 12 statement items for government accounting standards variables, 5 statement items for reporting system variables, and 8 statement items for government agency performance accountability variables.

Clarity of budget goals is the extent to which the organization sets a clear and specific budget so that later it will facilitate budget implementation and accountability for the programs implemented. Government accounting standards are the accounting principles used in preparing and presenting government financial reports. The reporting system is an obligation of government agencies to present and report the performance of all activities that must be accounted for. Government agency performance accountability is a form of accountability for the success or failure of a government agency in implementing programs and activities to achieve the organization's mission.

The data analysis technique in this study used the Partial Least Square (PLS) analysis model using the SmartPLS 3.0 tool. There are three evaluations of the PLS model, namely the measurement model (outer model), structural model (inner model), and hypothesis testing.

## 3. Results and Discussion

### 3.1. Results

#### Variable Description Clarity of Budget Goals (X<sub>1</sub>)

The clarity of budget targets is the extent to which the organization sets a clear and specific budget so that later it will facilitate budget implementation and accountability for the programs implemented. The technique for measuring the clarity of budget target variables in this study uses a scale likert. The following is the result of a recapitulation of respondents' answers regarding the variable clarity of budget targets.

**Table 2. Results of respondents' recapitulation X<sub>1</sub>**

Description		Score				Amount
		STS (1)	TS (2)	S (3)	SS (4)	
X1.1	Frequency	0	0	19	41	60
		0	0	57	164	221
X1.2	Frequency	0	0	21	39	60
		0	0	63	156	219
X1.3	Frequency	0	0	21	39	60
		0	0	63	156	219
X1.4	Frequency	0	0	24	36	60
		0	0	72	144	216
X1.5	Frequency	0	0	28	32	60
		0	0	84	128	212
X1.6	Frequency	0	0	28	32	60
		0	0	84	128	212
X1.7	Frequency	0	0	35	25	60
		0	0	105	100	205
Average Percentage (%)		0%	0%	25%	35%	

Source: Data Processed (2023)

Based on table 2, most of the respondents' answers related to the variable clarity of budget targets answered that they strongly agreed by 35%. This shows that the budget target is clear and specific and has an important role in supporting the accountability of the performance of the Sumenep Regency government agencies.

### **Description of Governmental Accounting Standard Variables (X<sub>2</sub>)**

Government financial reports are prepared and presented using accounting concepts known as government accounting standards. The technique for measuring government accounting standard variables in this study uses a scale likert. The following is the result of a recapitulation of respondents' answers regarding government accounting standard variables.

**Table 3. Results of respondents' recapitulation X<sub>2</sub>**

Description		Score				Amount
		STS (1)	TS (2)	S (3)	SS (4)	
X2.1	Frequency	0	1	28	31	60
		0	2	84	124	210
X2.2	Frequency	0	3	22	35	60
		0	6	66	140	212
X2.3	Frequency	0	0	21	39	60
		0	0	63	156	219
X2.4	Frequency	0	0	23	37	60
		0	0	69	148	217
X2.5	Frequency	0	0	29	31	60
		0	0	87	124	211
X2.6	Frequency	0	2	33	25	60



		0	4	99	100	199
X2.7	Frequency	0	0	33	27	60
		0	0	99	108	207
X2.8	Frequency	0	2	32	26	60
		0	4	96	104	200
X2.9	Frequency	0	0	34	26	60
		0	0	102	104	206
X2.10	Frequency	0	1	32	27	60
		0	2	96	108	204
X2.11	Frequency	0	0	35	25	60
		0	0	105	100	205
X2.12	Frequency	0	0	21	39	60
		0	0	63	156	219
<b>Average Percentage (%)</b>		<b>0%</b>	<b>0,75%</b>	<b>28,6%</b>	<b>30,7%</b>	

Source: Data Processed (2023)

Based on table 3, most of the respondents' answers related to government accounting standard variables answered that they strongly agreed at 30.7%. This shows that most of the agencies work in accordance with government accounting standards. So it can be concluded that government accounting standards are important things needed in implementing performance accountability for government agencies in Sumenep Regency.

#### **Reporting System Variable Description (X<sub>3</sub>)**

The reporting system is an obligation of government agencies to present and report on the performance of all activities and resources that must be accounted for. The reporting system variable measurement technique in this study uses a scale likert. The following is a recapitulation of respondents' answers regarding the reporting system variables.

**Table 4. Results of respondents' recapitulation X<sub>3</sub>**

Description		Score				Amount
		STS (1)	TS (2)	S (3)	SS (4)	
X3.1	Frequency	0	0	9	51	60
		0	0	27	204	231
X3.2	Frequency	0	0	30	30	60
		0	0	90	90	180
X3.3	Frequency	0	0	27	33	60
		0	0	81	132	213
X3.4	Frequency	0	0	32	28	60
		0	0	96	112	208
X3.5	Frequency	0	0	24	36	60
		0	0	72	144	216
<b>Average Percentage (%)</b>		<b>0%</b>	<b>0%</b>	<b>24,4%</b>	<b>35,6%</b>	

Source: Data Processed (2023)

Based on table 4, most of the respondents' answers related to the reporting system variable answered that they strongly agreed at 35.6%. This shows that the reporting system has been implemented very well and plays an important role in supporting the accountability of the performance of the Sumenep Regency government agencies.

#### **Description of Government Agencies Performance Accountability Variable (Y)**

Government agency performance accountability is a form of accountability for the success or failure of a government agency in program implementation. The technique for measuring government agency performance accountability variables in this study uses a scale likert. The following is the result of a recapitulation of respondents' answers regarding the performance accountability variables of government agencies.

**Table 5. Results of respondents' recapitulation Y**

Description		Score				Amount
		STS (1)	TS (2)	S (3)	SS (4)	
Y1.1	Frequency	0	2	29	29	60
		0	4	87	116	207
Y1.2	Frequency	0	0	24	36	60
		0	0	72	144	216
Y1.3	Frequency	0	0	21	39	60
		0	0	63	156	219
Y1.4	Frequency	0	0	25	35	60
		0	0	75	140	215
Y1.5	Frequency	0	1	28	31	60
		0	2	84	124	208
Y1.6	Frequency	0	0	34	26	60
		0	0	102	104	206
Y1.7	Frequency	0	1	35	24	60
		0	2	70	96	166
Y1.8	Frequency	0	0	37	23	60
		0	0	111	92	203
Average Percentage (%)		0%	0,5%	29%	30,4%	

Source: Data Processed (2023)

Based on table 5, most of the respondents' answers related to the performance accountability variable of government agencies answered that they strongly agreed at 30.4%. This shows that their agencies have been held accountable for the success or failure of implementing programs and activities to achieve the organization's mission.

#### **Data analysis**

##### **1. Outer Model**

Measurement models (outer model) to test construct validity and test instrument reliability.

##### **a. Convergent Validity**



Convergent validity test values with reflective indicators based on loading factor indicators that measure the construct. The rule of thumb for convergent validity is outer loading  $> 0.7$  and Average Variance Extracted (AVE)  $> 0.5$ .

**Table 6. Outer Loading**

	X1 (KSA)	X2 (SAP)	X3 (SP)	Y (AKIP)
AKIP 1				0,806
AKIP 2				0,796
AKIP 4				0,736
AKIP 5				0,753
AKIP 6				0,713
KSA 2	0,788			
KSA 3	0,887			
KSA 5	0,824			
SAP 10		0,802		
SAP 11		0,782		
SAP 12		0,742		
SAP 2		0,743		
SAP 5		0,758		
SAP 6		0,853		
SAP 7		0,764		
SAP 8		0,760		
SP 2			0,801	
SP 4			0,786	
SP 5			0,853	

Source: Data Processed (2023)

**Table 7. AVE**

Variable	AVE
X1 (KSA)	0,598
X2 (SAP)	0,603
X3 (SP)	0,662
Y (AKIP)	0,580

Source: Data Processed (2023)

Based on table 6, all indicators of the variables are valid and fulfill the value convergent validity namely  $> 0.7$ , and based on table 7, shows that the variable Clarity of Budget Targets ( $X_1$ ), Government Accounting Standards ( $X_2$ ), Reporting System ( $X_3$ ) and Government Agencies Performance Accountability (Y) have met the AVE value  $> 0.5$ .

#### **b. Discriminant Validity**

Models have discriminant validity which is good when every value cross-loading of each indicator of a latent variable has a value cross-loading the biggest value cross-loading to other latent variables.

**Table 8. Cross Loading**

	X1 (KSA)	X2 (SAP)	X3 (SP)	Y (AKIP)
AKIP1	0,473	0,677	0,599	<b>0,806</b>
AKIP2	0,447	0,644	0,592	<b>0,796</b>
AKIP4	0,363	0,471	0,422	<b>0,736</b>
AKIP5	0,484	0,618	0,531	<b>0,753</b>
AKIP6	0,418	0,528	0,531	<b>0,713</b>
KSA2	<b>0,770</b>	0,442	0,491	0,324
KSA3	<b>0,722</b>	0,398	0,266	0,433
KSA5	<b>0,824</b>	0,456	0,415	0,537
SAP10	0,385	<b>0,802</b>	0,557	0,576
SAP11	0,362	<b>0,782</b>	0,581	0,555
SAP12	0,489	<b>0,742</b>	0,534	0,588
SAP2	0,392	<b>0,743</b>	0,420	0,545
SAP5	0,517	<b>0,758</b>	0,544	0,675
SAP6	0,515	<b>0,853</b>	0,640	0,746
SAP7	0,395	<b>0,764</b>	0,622	0,634
SAP8	0,363	<b>0,760</b>	0,482	0,443
SP2	0,412	0,551	<b>0,801</b>	0,525
SP4	0,310	0,426	<b>0,786</b>	0,460
SP5	0,462	0,709	<b>0,900</b>	0,703

Source: Data Processed (2023)

Based on table 8, it can be seen that each indicator on the research variable has the largest cross-loading value on the variable it forms compared to the variable cross-loading value.

### c. Composite Reliability

The reliability value of a variable can be measured using composite reliability. A variable can be declared fulfilled by composite reliability if it has a value > 0.7.

**Table 9. Composite Reliability**

Variable	Composite Reliability
X1 (KSA)	0,816
X2 (SAP)	0,924
X3 (SP)	0,854
Y (AKIP)	0,873

Source: Data Processed (2023)

Based on table 9 above, the value composite reliability of all instruments is > 0.7 so that all instruments can be declared reliable.

## 2. Inner Model

The structural model (inner model) is used to see the relationship between constructs.

### a. R-Square ( $R^2$ )

Nilai  $R^2$  was used to measure the effect of the independent variable on the dependent variable. If the R value<sup>2</sup> the higher, the better the prediction model of the research model.

**Table 10. R-Squares**

	R-Squares
Y (AKIP)	0,676

Source: Data Processed (2023)

Based on table 8, it is known that the value R-Square ( $R^2$ ) the independent variable namely Government Agency Performance Accountability (Y) of 0.676. Thus, the variable Budget Target Clarity ( $X_1$ ), Government Accounting Standards ( $X_2$ ), and Reporting System ( $X_3$ ) of 67.6% affects Government Agency Performance Accountability (Y), while 32.4% is explained by other variables outside the variables in this study.

**b. Predictive Relevance ( $Q^2$ )**

Predictive Relevance ( $Q^2$ ) to show how good the observation value produced by the research model. When the value of  $Q^2 > 0$  then the model has predictive relevance, while the value of  $Q^2 < 0$  then the model lacks predictive relevance.

**Table 11. Predictive Relevance**

	Predictive Relevance
Y (AKIP)	0,366

Source: Data Processed (2023)

Based on table 9, the value predictive relevance ( $Q^2$ ) is equal to 0.366. Thus, this research model has predictive relevance greater than 0 which is equal to 0.366.

**c. Path Coefficient**

The hypothesis test in this study was seen through the results shown by Path Coefficient. The hypothesis is stated to be accepted when the value T-Statistics  $> 1.96$  and P-Value  $< 0.05$ , and by looking at the direction of the value from the original sample is positive or negative. The following table is the result of hypothesis testing:

**Table 12. Hypothesis Test Results**

	Original Sample	T-Statistics	P-Value
KSA -> AKIP	0,167	1,496	0,135
SAP -> AKIP	0,489	4,079	0,000
SP -> AKIP	0,278	2,354	0,019

Source: Data Processed (2023)

Based on table 12 of the path coefficient, the following results are obtained:

- 1) Clarity of budget targets has an insignificant positive effect on the performance accountability of government agencies, with a parameter value of 0.167 at a 5% level of significance (T-Statistics  $< 1.96$  and P-Value  $> 0.05$ ).
- 2) Government accounting standards have a significant positive effect on the performance accountability of government agencies, with a parameter value of 0.489 at a 5% level of significance (T-Statistics  $> 1.96$  and P-Value  $< 0.05$ ).
- 3) The reporting system has a significant positive effect on the performance accountability of government agencies, with a parameter value of 0.278 at a 5% level of significance (T-Statistics  $> 1.96$  and P-Value  $< 0.05$ ).

### **3.2. Discussion**

Based on the results of hypothesis testing 1, shows that the clarity of budget targets has a positive but not significant effect on the accountability of the performance of government agencies in the Sumenep Regency. This indicates that the clarity of budget targets can increase accountability for the performance of government agencies, but the effect is not too large. It will be simpler to determine whether the organization has succeeded in reaching its goals and objectives if there are clear goals in place, so that the government acts as an agent more accountable for their performance to society as principal. The influence is not too big because in 2018-2019 the results of the Sumenep Regency SAKIP evaluation were still limited to program implementation and budget absorption, it had not yet reached the measurement of objective/target indicators, so it had not concluded the success of a program. The results of this study are in line with research conducted by Mikoshi (2020) that the clarity of budget targets does not affect the performance accountability of government agencies. However, this research is not in line with the research conducted by Safitri (2019), Manullang & Abdullah (2019), and Rahman & Yusuf (2021) which states that the clarity of budget targets has a significant positive effect on the performance accountability of government agencies.

Based on the results of hypothesis testing 2 show that government accounting standards have a positive and significant effect on the performance accountability of government agencies in Sumenep Regency. It indicates that the better government accounting standards are implemented in agencies, the performance accountability will increase. The results of this study are in line with agency theory which explains that the local government as an agent is obliged to present quality financial reports for users of financial information and the public as principal to achieve accountability. Therefore, to fulfill this obligation, financial reports must be presented in accordance with government accounting standards so that the financial information can be used as a basis for decision-making in government and produce reliable information. This is supported by the opinion Halim & Kusufi (2014:228) which states that government accounting standards have an important role in government organizations to answer demands for accountability. The results of this study are in line with research conducted by Fitriyani & Herawati (2019), Noormansyah & Sirkomba (2022), and research conducted by Riyani & Widajantie (2022) that government accounting standards have a significant positive effect on the performance accountability of government agencies.

Based on the results of hypothesis testing 3 show that the reporting system has a positive and significant effect on the performance accountability of government agencies in Sumenep Regency. It indicates that an effective reporting system can raise agency performance accountability. The reporting system is defined as a government obligation in reporting its performance. The results of this study are in line with agency theory which explains that the local government as agent is obliged to convey information transparently to the public as principal to be able to know and evaluate the level of success and failure of the government in carrying out the mandate. To monitor and manage managerial performance in carrying out a predetermined budget, an effective reporting method is required. The process of implementing, monitoring, and controlling performance can be carried out to increase agency performance accountability if the reporting system has been correctly implemented. The results of this study are in line with research conducted by Aprilianti et al., (2020), Rahman & Yusuf (2021), and research conducted by Anisa & Haryanto (2022) that the reporting system has a significant positive effect on the performance accountability of government agencies.

#### **4. Conclusion**

This study aims to test and prove the effect of clarity on budget targets, government accounting standards, and reporting systems on the performance accountability of government agencies. The results of the study prove that the clarity of budget targets has an insignificant positive effect on government agency performance accountability, and government accounting standards and reporting systems have a significant positive effect on government agency performance accountability. It is hoped that further research can add other variables that can affect the performance accountability of government agencies in addition to the variable clarity of budget targets, government accounting standards, and reporting systems such as organizational commitment. Future research can also add samples that can be used in research so that comprehensive data is obtained.

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