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# INFLUENCE CLARITY TARGET BUDGET, CONTROL ACCOUNTING, AND SYSTEMS REPORTING TO PERFORMANCE ACCOUNTABILITY

Abinayla Abidin<sup>1</sup>, Rahmawati<sup>2</sup>, Junaidi<sup>3</sup>

Palopo Muhammadiyah University

<sup>2</sup>e-mail : [abinaylaabidin@gmail.com](mailto:abinaylaabidin@gmail.com)

## ABSTRACT

<sup>7</sup>This research aims to analyze the influence of clarity of budget objectives, accounting control, and reporting systems on performance accountability in government agencies. The respondents in this study were staff in all sections of one government agency, the secretariat of the Palopo City DPRD. <sup>26</sup>This research uses a causality-based quantitative method through distributing questionnaires. The population in this study were employees who worked at the Palopo City DPRD Secretariat with a sampling technique using saturated sampling (census), which means sampling utilized the entire population. The data were analyzed using SPSS software. <sup>7</sup>The results of this research show that clarity of budget targets, accounting controls, and reporting systems have a positive and significant <sup>29</sup>effect on performance accountability.

**Keywords :** budget, accounting control, reporting system, accountability

## INTRODUCTION

Agency performance government now more Lots get highlight Because the more many agency government seen No care to effort repair more performance efficient Because Still many performance agency government that hasn't showing enhancement significant . Circumstances the cause the more increasing the demands submitted public to government on more public services good ( *good governance* ). Demands will more performance Good from public This happen almost everywhere government along with draft autonomy area and determination regulation legislation related management government (Auditya et al., 2013) .

Every agency government or the party given mandate and trust must give report accountability on tasks that have been done entrusted to her with disclose all something done , seen , felt , good that reflects success nor failure . In other words, reports accountability the No just report compliance and fairness implementation task in accordance with applicable provisions , however including performance from implementation something management capable strategic answer question fundamental about What should accountable . In terms of This agency government must can report success that has been accomplished and courageous disclose failure occurred related with policies that have been issued by the other party tall . Almost all over agencies and institutions government require draft accountability This specifically in operate function administrative governance . Inability apply draft accountability in a way consistent in each line governance is one of reason weak organization so that result appearance deviation management finance and state administration in Indonesia. ( Pratama et al., 2019) .

<sup>4</sup>According to Presidential Instruction Number 7 of 1999, government must responsible answer on success implementation mission organization in reach <sup>1</sup>goals and objectives that have been set through

accountability carried out in a way periodically . For face accountability this , the government must notice a number of things , like budget , control accounting , effectiveness implementation budget , and control accountancy .

Based on results monitoring and evaluation<sup>34</sup> from the Ministry of Utilization State Apparatus and Bureaucratic Reform about accountability performance mention that lack of commitment in put forward accountability from side performance so accountability performance Not yet get great attention , especially at the Ministry/Institution/ Government level area . That matter show that accountability performance agency government in Indonesia which still weak .

related phenomena with Accountability performance agency Regional Government ( Pemda ) in Palopo City so far This Not yet reach accountability satisfactory performance . Government city palopo get ranking performance namely “B” on the report results evaluation For System Accountability for Agency Performance Government (SAKIP) at 3 years final . that value Still Not yet satisfying and necessary exists enhancement . Findings This based on the results released in 2021 were presented by the Regional Secretary of Palopo City , Drs. H. Firmanza DP., SH , M.Si who virtually participated System Accountability for Agency Performance Government (SAKIP) Award in 2020 organized by the<sup>22</sup> Ministry of Empowerment State Apparatus and Bureaucratic Reform ( Kemenpan -RB) In room meeting Regional Secretary of Palopo City .

Clarity target budget will help employee reach expected performance , which can be achieved with know target budget . With exists target a clear budget<sup>19</sup> , will more easy For accountable success or failure implementation task organization For reach goals and objectives that have been set previously . Obscurity target budget will cause executor budget become confused , no calm and no satisfied in Work . In success clarity target budget so expected will achieved task something organization so that will realize accountability public (Laksana, Agung Puja; Handayani, 2014) .

Accountability performance agency increasing government<sup>1</sup> signify the more high level of control the accounting . Control accountancy in government can control and evaluate all activities and responsibilities answer done agency the . Control accounting also has ability For evaluate is activities performed government area economical , efficient and effective in give service to public is one of indicator performance government area . Achieved indicator the is achievements that have capacity For increase level accountability performance agency government the area concerned .

Apart from control accounting , system reporting also becomes decider in create accountability good performance . State Administration Institutions (LAN) and Supervisory Bodies Finance and Development (BPKP) stated that prepared report with honest , objective and transparent is the report said Good . For monitor , supervise and assess How manager carry out budget , required system good reporting . Government as public fund manager must capable provide information financials presented in a way accurate , relevant , consistent , and capable trusted .

<sup>13</sup> A number of researcher previous show exists inconsistency between study One with other research such as research conducted by ( Pratama et al., 2019) with title “ Influence Control Accounting , Systems Reporting , and Clarity Target Budget To Accountability for Agency Performance Government ” which results show that clarity target budget in a way Partial No influential positive to accountability performance , meanwhile control accounting and systems reporting in a way Partial influential positive to accountability performance . As for research (Mikoshi, 2020) namely “ Influence Clarity Target Budget , Control Accounting and Systems Reporting To Koni Performance Accountability throughout West Sumatra)” shows that clarity target budget and systems reporting in a way Partial No influential positive to accountability performance Koni in West Sumatra , meanwhile control accountancy in a way Partial influential positive to accountability performance Koni in West Sumatra . By simultaneous show that clarity target budget , control accounting , and systems reporting to accountability performance Koni in West Sumatra . Study (Mulya & Fauzihardani, 2022) show that

clarity target budget influential significant positive to accountability performance whereas control accounting and systems reporting No influential significant to accountability performance . There are several difference results to study the make researcher interested For do study about clarity target budget , control accounting , and systems reporting influential Good in a way Partial nor in a way simultaneous to accountability performance at the secretariat DPRD city palopo .

As for goals study This is For give proof empirical about influence clarity target budget , control accounting , and systems reporting to accountability performance agency government area specifically at the secretariat DPRD city palopo . Expected study This will help government area increase accountability performance them and give contribution information as well as base study furthermore about accountability performance .

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## LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

### Contingency Theory ( *Contingency Theory* )

The theory of possibility (Contingency Theory) states that design and use design system control management depends characteristics organization and conditions environment Where system the will applied (Fisher, 1995). Approach theory contingency is theory that emerged in the mid- 1960s and with fast develop in field accountancy management (Otley, 1980). Contingency theory mention only in organizations or company can applied system control suitable management (Mulya & Fauzihardani, 2022) . Otley (1980) stated that company can adapt face condition contingency with arrange elements that can controlled ( owned by the company ) for form appropriate configuration ( fit ) as expected produce effectiveness performance organization . More suitability Good between system control with variable contingency hypothesized produce performance increased organization (Fisher, 1998 ) . Use draft suitability in theory contingency show level suitability between factor contextual and system accountancy management ( eg system budgeting , controlling accounting , and systems reporting ) which will possible manager For increase performance organization (Mulya & Fauzihardani, 2022) . In space scope government suitability between factors contextual for example accountability performance and system accountancy management in matter This system budgeting , system accounting , and systems the reporting will possible in increase accountability performance .

### Agency Theory ( *Agency Theory* )

Draft suitability theory agency with accountability be marked with exists differentiation between *principal* and *agent* . *Agent* that is owner and *principal* called management . Connection between agency in institutions or agency government is something grounded understanding in perspective agency . Government in matter This role become intermediaries ( agents ) have authority in provide transparent data as well as accurate to audience as principal so that with thereby they can understand and do evaluation level succeed or failure in operate responsibility and trust carried out (prencelina, 2019) in (Harianto et al., 2021) .

### Accountability for Agency Performance Government

Accountability in government that is is something must For accountable action a individual or organizations that have order . According to Mardiasmo , Accountability is something form obligation For accountable success or failure implementation mission organization in reach goals and objectives that have been set before , through a medium of accountability that is implemented in a way periodic . That means the government must accountable management state finances , good accountability financial ( accountability ) as well as accountability performance (performance accountability) to achieve it accountable government .

A person's performance can influenced by implementation accountability including Act honest , obedient law , no abuse power , avoid corruption , collusion , and nepotism , as well Act effective and efficient , behaving responsiveness , and accuracy time service to Society.

In Presidential Instruction Number 7 of 1999, government must responsible answer on success implementation mission organization in reach goals and objectives that have been set through accountability carried out in a way periodically . For face accountability this , the government must notice a number of things , like effectiveness implementation budget , control accounting , and systems reporting .

38 Poured in Article 1, Regulations Mayor Palopo Number 6 of 2019 concerning guidelines evaluation on implementation System Accountability performance Institution Government (SAKIP) Scope Government that System Accountability for Agency Performance Government , which is next abbreviated SAKIP, is Suite systematic from various designed activities , tools and procedures For objective 20 determining and measuring , collecting data, classifying , summarizing , and reporting performance in the agency government , in frame accountability and improvement performance agency government . SAKIP is System Accountability for Agency Performance Government , where system This is integration from system planning , system budgeting and systems reporting performance , which is aligned with implementation system accountability finance . In terms of this , every organization required record and report every use state finances as well suitability with applicable provision .

LAKIP evaluated by KemenPAN - RB aims For evaluate performance agency government and encourage repair quality implementation the AKIP system is also encouraging development pilot *Island of Integrity* that is something government area /region that is used as a model for implementation principle *good governance* so that the region can realize 35 clean and free government from KKN ( Corruption , Collusion and Nepotism ), as well as can used as a model/ example for government area other .

### Clarity Target Budget

The budget is the amount of money that will be spent For carry out an internal program period a certain time ( period ) in the future come . Before realize something budget , company stage preparation budget the goal is to achieve it efficiency and effectiveness from activities performed can measurable with clear .

Budgeting is a process or method For make budget . Budgeting This refers to the determination process level funding For every program and activity unit monetary . Planning sector budget public must started from planning , implementation and reporting .

### Control Accountancy

Opinion (Carter, 2009:165) regarding control finance or the usual one known with control accountancy is set policies and procedures that limit and become guidelines for activities in financial data processing with objective prevent or detect mistakes and actions cheating . Halim (2007: 42) explains that accountancy finance area is the process of understanding , assessing , writing , and reporting finance from entity government created area as pointer in the determination economic needs party external gatra Local Government . Whereas according to Bastian (2007:112) procedure control accountancy own purpose , that is information finance must can trusted 1 so that manager get accurate information For program planning and retrieval decision others , assets and records organization No stolen , misused or damaged with deliberately , policies foundation followed , and regulations government fulfilled .

Something agency undergo internal inspection or audit as base tool taking decision to plan work and budget stated has realized with clear and comprehensive . Benefit from control accounting in it there is control cost that is responsibility on control cost . Control cost should given to individual certain person is responsible answer For budget existing costs under control they (Diah Precelina & Wuryani, 2015) .

## **System Reporting**

System reporting is something system used For monitor and control performance in implement budget that has been define and describe system accountability from subordinate ( budget unit head ) to superior ( head part budget ), which is the system reporting used For monitor results Work center accountability . Statement This be measured with use three indicator variable , ie making accountability Report reports , and clarity report (Mulya & Fauzihardani, 2022) .

System reporting is the report shows realization budget based on trigger budget to the responsible organizational unit answer to budget . “ a reflective report system accountability from subordinate to superior . system good reporting needed so Can supervise as well as control performance managerial in the operate existing budget decided ”.

## **Clarity Target Budget with Performance Accountability**

No explanation target budget make wrong , no silent as well as satisfied in work , its relationship to shrinkage performance or accountability performance government . Real budget goals that is, to make things easier in mandate success / failure application task his organization fulfil objective as well as existing targets decided previous .

Opinion This supported by research investigated by ( Mulya & Fauzihardani, 2022) disclose that clarity target budget impact positive on accountability performance agency government .

H 1 : Clarity Target Budget Influential Positive To Performance Accountability

## **Control Accountancy with Performance Accountability**

Control accountancy is a process created for give reliable confidence about achievement objective government reflected area from reliability report finance , efficiency and effectiveness implementation of programs and activities as well as he complied regulation legislation ( Permendagri No. 13 of 2006). Achieved indicator the is something attainable achievements increase quality accountability performance agency government the area concerned ( Indudewi , 2008). Research conducted (Mulya & Fauzihardani, 2022) that control accountancy No influential significant to accountability performance . Whereas according to (Pratama et al., 2019) Control accountancy influential significant to accountability performance .

H2: Control Accountancy Influential Positive To Performance Accountability

## **System Reporting with Performance Accountability**

System good reporting necessary in order to do so monitor and control performance managerial in implement budget that has been set . Report bait feedback is required For measure activity activities carried out in frame increase performance and accountability in implementation something plan or time implement something budget , so management can know results from implementation plan or achievement target set budget (Setiawan, 2013) . BPKP (2011) states , in part characteristic good report for example relevant , precise time , yes Hopefully , it's easy understand , firmly as well as consistent , no contradictory between units, power competitive high , testable , complete , neutral , solid as well as standardized . Government area as public fund manager must capable provide information necessary finances secar accurate , relevant , precise time , consistent and able trusted ( Kusumaningrum , 2010). Based on research conducted by ( Mikoshi, 2020) that system reporting to accountability performance No influential significant to accountability performance whereas study (Pratama et al., 2019) show exists influence system reporting to accountability performance .

H3: System Reporting Influential Positive To Performance Accountability

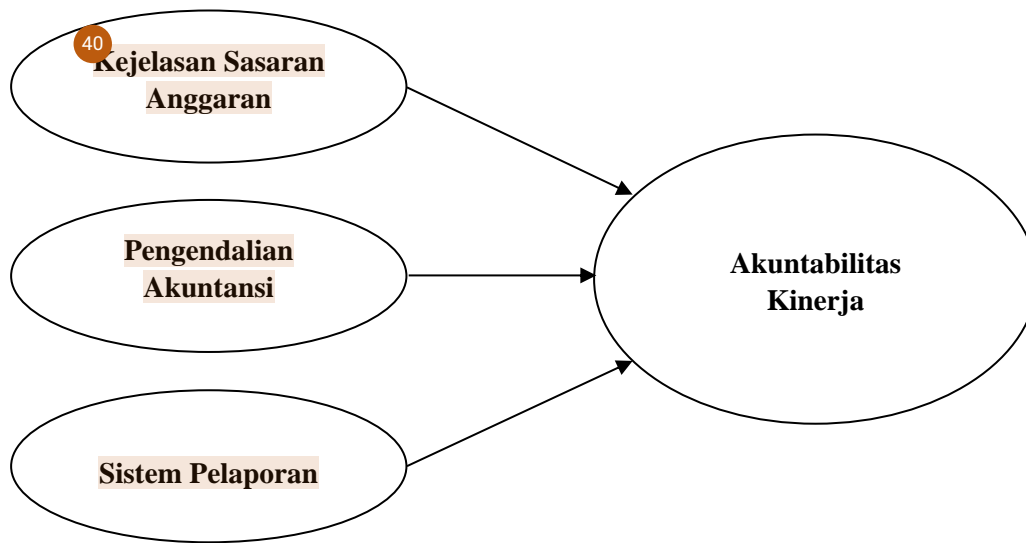


Figure 1. Framework Think

**RESEARCH METHODS**

Type of research used in study This is study quantitative . Study quantitative is technique scientific where the data is in the form numbers or numbers that can processed and analyzed with use calculation mathematical or statistics (Sekaran, 2017).

Retrieval technique sample in study This using Saturated Sampling Technique , where all population in study This made sample . According to Saturated Sampling is technique election sample if all member population made sample .

Research sample This that is part general and financial , section supervision and budgeting , trials and legislation , public relations and publications , equipment , TU and staffing , as well as functional other .

Data sources used are primary data and secondary data . The definition of primary data is data that is collected in a way direct from source the original (Sekaran, 2017). Collected data the chosen like that appearance as data source so that the data is obtained truly accurate and capable prove what is hypothesized . Secondary data in the form of additional data from article journal study previous , e-book, book print and news .

Data collection techniques were carried out with use questionnaire For measure reliable or or not questionnaire used analysis validity and reliability . Valid and reliable instrument in collecting data is very necessary For get results research that is also valid and reliable . Valid instruments can be disclose something that becomes target principal measurement (Hadi, 2000:11). Reliable instrument is instrument which if used several times for measure the same object , then will produces the same data . using a systematic list of questions ( questionnaire ) , the aim is provide data or information that researchers need from Institution Palopo City Regional Secretariat as respondents in study This .

In method data analysis , all “data that has been collected in study This will analyzed For give answer on the problems discussed . For analyzing data, researcher use SPSS program assistance . Stages testing in study This consists of , analysis statistics descriptive , data quality test, assumption test classic , analysis multiple linear regression , hypothesis and coefficient testing determination .”

Following This is equation used in study :

$$Y = a + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + e$$

Information :

- Y** = Performance Accountability
- a** = coefficient constant
- $\beta_1\beta_2\beta_3$**  = coefficient regression from variable independent
- X1** = Clarity Target Budget
- X2** = Control Accountancy
- X3** = System Reporting
- E** = error

27 **RESULTS AND DISCUSSION**

**Analysis Statistics Descriptive**

**Table 1.** Analysis Results Descriptive

	N	Min	Max	Mean	Std. Deviation
33 X1	100	16.0	25.00	22.5600	1.82751
X2	100	15.00	25.00	22.0200	1.75798
X3	100	15.00	25.00	21.7200	2.29219
Y	100	15.00	25.00	22.1100	2.03453
Valid N (listwise)	100				

24 Source : IBM SPSS 26 output, 2023

Based on table 1 above can concluded that the questionnaire data can researched is as many as 100 samples . Variable Clarity Target Budget (X<sub>1</sub>) has minimum score of 16 and score maximum equal to 25. Calculation results from the mean on variable X<sub>1</sub> amounting to 22.5600 with standard deviation 1.82751. Variable Control Accounting (X<sub>2</sub>) has minimum score of 15 and score maximum equal to 25. Calculation results from the mean on variable X<sub>2</sub> amounting to 22,0200 with standard deviation 1.75798. Variable System Reporting (X<sub>3</sub>) has minimum score of 15 and score maximum equal to 25. Calculation results from the mean of variable X<sub>3</sub> amounting to 21.7200 with standard deviation 2.29219. Variable accountability performance (Y) has minimum score of 15 and score maximum equal to 25. Calculation results of the mean of variable Y is 22.1100 with standard deviation 2.03453. Standard sufficient deviation big show that each item is considered valid. Following is the results table testing validity :

9 **Validity test**

**Table 2** Validity Test Results

Variable	Items	N	Significant	r- count	r- table	Information
Clarity Target Budget (X1)	KSA1	100	0.00	6.03	0.195	32 Valid
	KSA2	100	0.00	6.15	0.195	Valid
	KSA3	100	0.00	5.80	0.195	Valid
	KSA4	100	0.00	6.32	0.195	Valid
	KSA5	100	0.00	7.40	0.195	Valid
Control Accounting (X2)	PA1	100	0.00	5.99	0.195	Valid
	PA2	100	0.00	5.97	0.195	Valid
	PA3	100	0.00	7.04	0.195	Valid
	PA4	100	0.00	6.30	0.195	Valid



System Reporting (X3)	PA5	100	0.00	5.57	0.195	Valid
	SP1	100	0.00	5.50	0.195	Valid
	SP2	100	0.00	6.05	0.195	Valid
	SP3	100	0.00	6.89	0.195	Valid
	SP4	100	0.00	7.33	0.195	Valid
	SP5	100	0.00	7.49	0.195	Valid
Accountability (Y)	AK1	100	0.00	6.98	0.195	Valid
	AK2	100	0.00	5.90	0.195	Valid
	AK3	100	0.00	7.15	0.195	Valid
	AK4	100	0.00	7.11	0.195	Valid
	AK5	100	0.00	6.02	0.195	Valid

Source : Primary data processed in 2023

If from SPSS output display shows that correlation between each indicator to the total score construct show significant results, can be concluded that each indicator question is valid. Whole variable study This consists of 15 statement items declared valid. Testing This done with using Pearson Correlation, a model is said to be valid if level the significance is below 0.05 for every item statement.

### Reliability Test

Table 3 . Reliability Test Results

Variable	Cronbach Alpha	Information
Clarity Target Budget	0.628	Reliable
Control Accountancy	0.594	Reliable
System Reporting	0.688	Reliable
Performance Accountability	0.682	Reliable

Source : IBM SPSS 26 output, 2023

Reliability consistency between items or coefficient reliability Cronbach's Alpha are in the table above that is For clarity target budget (X1) of 0.628, whereas For control accounting (X2) of 0.594, System Reporting (X3) 0.688 and Performance Accountability (Y) 0.682. This data show mark is in range above 0.5 with thereby all instrument study can said reliable.

### Normality test

Table 4 . Normality Test Results

		Unstandardized Residual
N		100
Normal Parameters <sup>ab</sup>	Mean	.0000000
	Std. Deviation	1.12282051
Most Extreme Differences	Absolute	,074
	Positive	,050
	Negative	-.074
Statistical Tests		,074
Asymp . Sig. (2-Tailed)		,200 <sup>c,d</sup>

a. Test distribution is normal.

- b. Calculated from data.
- c. Lilliefors significance correction.
- d. This is a lower bound of the true significance.

Source : IBM SPSS 26 output, 2023

On research This is a normality test done with method *Kolmogorov-Smirnov* with see Significant level 5% *Kolmogorov-Smirnov test* can done with test whether the residuals are distributed normally . Basis for decision making from this test is if mark significant *Kolmogorov-Smirnov test* > 0.05 means the residual is stated normally distributed , and vice versa .

**Table 5** . Analysis Results Multiple linear regression Coefficients

Model		Unstandardized B	coefficients Std. Error	Standardized Coefficients Beta
1	(Constant)	-1,094	1,736	
	Clarity Target Budget	,315	,070	,283
	Control Accounting	,407	,095	,351
	System Reporting	,329	,075	,371

a. Dependent Variable : Performance Accountability

Source : IBM SPSS 26 output, 2023

a. Dependent Variable : Performance Accountability

as table on so arranged equality multiple linear regression as following :

$$Y = 0.315 + 0.407 + 0.329$$

Based on equality multiple linear regression , then can outlined as following .

a. mark constant worth - 1,094 is constant moment variable Clarity Target Budget (X1) , Control Accounting (X2), System Reporting (X3), Performance Accountability (Y)

b. Coefficient regression Clarity Target Budget (X1) with Performance Accountability (Y) is valuable positive that is of 0.315 . This matter show if Clarity Target Budget ( X1) experienced enhancement mark One units , then Performance Accountability (Y) will increase of 0.315.

c. Coefficient regression Control Accounting (X2) with Performance Accountability is valuable positive namely 0.407. This matter show if Control Accounting (X2) experiences increase mark One units , then Performance Accountability ( Y) increases of 0.407.

d. Coefficient regression System Reporting (X3) with Performance Accountability is valuable positive namely 0.329. This matter show if System Reporting (X3) experienced increase mark One units , then Performance Accountability (Y) increases of 0.329.

**Table 6.** Coefficient Test R determination

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate
1	.834 <sup>a</sup>	.695	.686		1.14023

a. Predictors : (Constant), System Reporting , Clarity Target Budget , Control Accounting  
b. Dependent Variable: Performance Accountability

Source : IBM SPSS 26 output, 2023

As The picture shown , shows mark from R Square amounted to 0.695 (69.5%). This matter explained that influence variable clarity target budget , control accounting and systems reporting to

variable accountability performance . By 69.5% or variation variable free to use capable explain amounting to 69.5% variation dependent , whereas the rest amounting to 30.5% describes variables free others who don't observed in study This .

**12** Table 7 . F Test Results

Model		ANOVA <sup>a</sup>				
		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	284,978	3	94,993	73,064	,000 <sup>b</sup>
	Residual	124,812	96	1,300		
	Total	409,790	99			

<sup>17</sup> a. Dependent Variable: Performance Accountability  
b. Predictors: (Constant), System Reporting , Clarity Target Budget , Control Accountancy

Source : IBM SPSS 26 output, 2023

Research result obtained a <sup>23</sup> p-value of  $0.000 < 0.05$ , then  $H_0$  is rejected , so the regression model used appropriate in predict influence clarity target budget , control accounting and systems reporting to accountability performance agency government and there are significant influence from variable clarity target budget , control accounting and systems reporting in a way together ( simultaneous ).

Based on results testing in a way simultaneous , known that the calculated F is obtained is amounting to 73,064 which was strengthened mark significance 0.000. <sup>5</sup> The significance value is  $< \alpha 0.05$  then his decision is hypothesis accepted so that can concluded that Clarity Target Budget , Control Accounting and Systems Reporting in a way simultaneously influential significant to Performance Accountability .

**4** Table 8 . Partial Test (T Test)

Model		Coefficients <sup>a</sup>				
		Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1,094	1,736		-.630	,530
	Clarity Target Budget	,315	,070	,283	4,499	,000
	Control Accountancy	,407	,095	,351	4,274	,000
	System Reporting	,329	,075	,371	4,366	,000

a. Dependent Variable: Performance Accountability

Source : IBM SPSS 26 output, 2023

Equality Multiple linear regression

Table above visible significant t - test statistics For produce mark :

$$Y = -1.094 + 0.315X_1 + 0.407X_2 + 0.329X_3$$

### **Influence Clarity Target Budget To Performance Accountability**

Basically, accountability is giving information and disclosure (disclosure) on activity and performance financial to interested parties. Government, fine center nor area, must can become subject give information in frame fulfillment rights public that is right For you know, right For given information, and rights For heard his aspirations. PP 105 of 2000 and PP 108 of 2000 have state about preparation of APBD based on APBD performance and accountability for evaluation performance based on reject measuring strategic plan. Clarity target budget is as far as the goal budget set in a way clear and specific with budget goal the can understood by the person in charge answer on achievement target budget (Suharono and Solichin, 2006). Management finance government area of accountability No free from budget government area. This matter in accordance with opinion Mardiasmo (2002) stated form from maintenance autonomy area is benefit source power exerted in a way economical, efficient, effective, fair and equitable For reach accountability public. Budget required in management source Power the with Good For reach performance expected by society and creates accountability public. Study This in line with study (Apriliani, 2022) that clarity target budget have influence positive and significant to *job-related attitudes* and *budget related attitudes* and also on performance. Reaction the is enhancement satisfaction performance, decline tension work, improvement attitude employee to budget, performance budget and efficient implementation costs budget in a way significant If target budget stated in a way clear. Accounting and reports finance contain understanding as a process of collecting, managing and communicating useful information For making decisions and for evaluate performance organization. Mardiasmo (2009). "Government agencies sued For can make report finance external which includes report formal finance, such as surplus/ deficit report, report realization budgets, reports profit loss, report cash flow, as well stated performance in financial and non-financial measures". In line with study (Saharani & Suharni, 2023) which states that clarity budget show in a way Certain desired target achieved by the government, above achievement the government own enough information about target budget adequacy information This push performance apparatus in achievement objective organization, with clarity target budget implemented by the government can help realize accountability performance agency government. Study This agree with study previously by (Sadeli, 2019) whose conclusion is is that with exists target the right budget so will make it easier For accountable success or failure implementation task organization in frame reach goals that have been achieved set beforehand to achieve it Accountability for Agency Performance Government

First hypothesis in study This test about influence clarity target budget to accountability performance. From the results of hypothesis testing can concluded that clarity target budget influential positive and significant to accountability performance. The research results show that Clarity Target Budget influential positive to accountability performance Palopo City DPRD Secretariat. This matter means that results study This Already in accordance with the author's hypothesis put it forward before done study. Study This agree with study previously by (Wardani Desiana & Silvia, 2021) whose conclusion is is If clarity target increasing budget OK, then will determine rising accountability performance. Research result showed that budget created has fulfil necessary criteria so that budget Can channeled clear and specific as required in scope his responsibility. With thereby hypothesis First accepted (H1) accepted. Research result This show that success application accountability performance Palopo City DPRD Secretariat. There is target a real, meaningful budget will make it easier in mandate success / failure application task his organization fulfil objective as well as existing targets decided previous.

### **Influence Control Accountancy To Performance Accountability**

Second hypothesis about control accountancy influential to accountability performance agency government in office Palopo City DPRD Secretariat. Can concluded that control accountancy influential significant to accountability performance government in office Secretariat Palopo City DPRD. This is also supported by (Harianto et al., 2021) that control accountancy influential significant impact on accountability performance agency government. Control accountancy can measure is activities carried out something agency government That is optimal and effective in guard source power and guarantee accuracy and constraints document. The more Good procedure control accountancy will increase accountability performance agency government. If any agency government

own system reliable accounting expected with healthy practice , then information resulting accounting can help For increase performance the agency concerned . In connection with study (Diah Precelina & Wuryani, 2015) , results This show that control accountancy through mechanism preparation report finance must honest , as something form transparency which is condition supporter exists accountability in the form of government openness on activity management source Power public . Control accountancy with use programmed system can produce report finance integrated so that more trustworthy and reliable increase accountability performance agency government . Control accountancy give receptacle realization transparency information , esp information financial and fiscal must done in relevant and easy form understood For enhancement accountability performance agency government as well as prevent emergence deviation . Related information with interest public in a way direct can obtained by those who need it . (Kosadi et al., 2020) Control accountancy required Because For avoid possibility happen deviation by certain people . There is control accountancy so agency government can control and evaluate all over activities and responsibilities answer done . Control accountancy can evaluate is activities carried out government the has economical , efficient and effective service from agency government area to public (Widaryati, 2020) .

Second hypothesis in study This test about influence control accountancy to accountability performance . From the results of hypothesis testing can concluded that control accountancy influential positive and significant to accountability performance . The research results show that control accountancy influential positive to accountability performance Palopo City DPRD Secretariat . This matter means that results study This Already in accordance with the author 's hypothesis put it forward before done study . Study This agree with study previously by (Apriliani, 2022) whose conclusion is is if each agency government own control good accounting will push accountability increasing performance good too. This matter caused use system control accountancy possible make more decisions good and doing control operations with more effective and efficient . With thereby hypothesis second accepted (H2) accepted . Research result This show that Control accountancy own important role in increase accountability performance in A agency city council government palopo . With Thus , control accountancy own impact significant positive to accountability performance organization , with help in monitor performance , managing risk , comply regulation , preventing cheating , and improving transparency .

### **Influence System Reporting To Performance Accountability**

Third hypothesis about system reporting influential to accountability performance agency government in office Palopo City DPRD Secretariat . Research result This show that variable system reporting influential positive to accountability performance in the office Palopo City Regional Secretariat . Study this is also in line with study (Pratama et al., 2019 ) stated that the more tall accountability performance agency government , system management finance area covered system reporting , will create management finance transparent and accountable area , where system Good reporting , then will created transparent and accountable management so that accountability performance agency government will the more increase . If system reporting increases , then accountability performance agency the government will too increase . It means system reporting done in accordance with rules that have been set related with reporting budget , then system reporting can monitor and control performance apparatus in implement set budget . Besides that System reporting is also a illustrative report system accountability from subordinate to superior . System good reporting required For convey and report information in a way accountable and transparent in taking decisions that have been taken government area in something period (Rahman & Yusuf, 2021) . According to Midjan (1986: 85) in journal (Rahman & Yusuf, 2021) system good reporting is “ Got it monitor and control performance manager in implement the budget that has been made set . Government obliged For give information finance and information others will used For collection decision economic , social and political by interested parties ” .

Third hypothesis in study This test about influence system reporting to accountability performance . From the results of hypothesis testing can concluded that system reporting influential positive and significant to accountability performance . The research results show that system reporting influential positive to accountability performance Palopo City DPRD Secretariat . This matter means that results

study This Already in accordance with the author 's hypothesis put it forward before done study . With thereby hypothesis third accepted (H3) accepted . Research result This show that system reporting own important role in increase accountability performance in the agency city council government palopo . System effective reporting play role important in increase accountability performance in A agency . With so , system effective reporting own impact significant positive to accountability performance organization , with increase transparency , facilitating monitoring and retrieval decision , strengthen communication , and enable more evaluation Good to performance agency city council government Palopo .

## CONCLUSION

Based on results research and data processing by researchers do so can withdrawn conclusion that clarity target budget influential positive to accountability performance in the office Secretariat Palopo City DPRD , meaning the more tall clarity target budget so the more Good accountability performance in the office secretariat DPRD city palopo . With target clear budget will more easy For accountable success or failure implementation task organization For reach goals and objectives that have been achieved previously at the secretariat DPRD city palopo . As for control influential accounting positive to accountability performance in the office secretariat DPRD city palopo . If something agency government own control good accounting will push accountability performance Control good accounting signify accountability increasing performance good too. Activities and responsibilities answer that has been done agency government Already good , economical , efficient and effective in give service to public . System reporting also matters positive to accountability performance secretariat area city palopo . System reporting to the office secretariat DPRD city palopo Already arranged with honest , objective and transparent .

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