

ABSTRACT

The purpose of this research is to determine the effect of budget goal clarity, control of accounting, reporting systems and the adherence of the law regulation on the performance accountability of government performance. The sampling technique used purposive sampling. Data was collected through questionnaire that given directly to officers from financing of financial sub section in Yogyakarta Government office. The data obtained were analyzed by using Statistical Package for Social Sciences (SPSS) through the SPSS 22 software.

The results of empirical studies show that (1) budget goal clarity had a significant and positive affect to performance accountability of government performance, (2) control of accounting had a significant and positive affect to performance accountability of government performance, (3) reporting systems had not significantly but positive affect to performance accountability of government performance and (4) the adherence of the law regulation had not significantly but positive affect to performance accountability of government performance.

Key Words : *budget goal clarity, control of accounting, reporting systems, the adherence of the law regulation, the performance accountability of government performance.*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kejelasan sasaran anggaran, pengendalian akuntansi, sistem pelaporan dan ketaatan peraturan perundangan terhadap akuntabilitas kinerja instansi pemerintah . Teknik penentuan sampel penelitian menggunakan *purposive sampling*. Metode pengumpulan data melalui kuisisioner yang diberikan secara langsung kepada pegawai subbagian keuangan di seluruh Satuan Kerja Perangkat Daerah (SKPD) di Pemerintah Kota Yogyakarta. Pengujian dan analisis data menggunakan *software SPSS 22*.

Hasil studi empiris menunjukkan bahwa (1) kejelasan sasaran anggaran berpengaruh positif dan signifikan terhadap akuntabilitas kinerja instansi pemerintah, (2) pengendalian akuntansi berpengaruh positif dan signifikan terhadap akuntabilitas kinerja instansi pemerintah, (3) sistem pelaporan berpengaruh positif dan tidak signifikan terhadap akuntabilitas kinerja instansi pemerintah dan (4) ketaatan peraturan perundangan berpengaruh positif dan tidak signifikan terhadap akuntabilitas kinerja instansi pemerintah.

Kata Kunci : kejelasan sasaran anggaran, pengendalian akuntansi, sistem pelaporan, ketaatan peraturan perundangan, akuntabilitas kinerja instansi pemerintah.