

***The Effect of Clarity of Budget Goals, Accounting Controls,
and Reporting System on Performance Accountability
Probolinggo Regency Government Agencies***

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ABSTRACT

This study aims to determine the effect of the variables of Clarity of Budget Targets, Accounting Control, and Reporting Systems on the Performance Accountability of Probolinggo Regency Government Agencies. This research is included in quantitative research. The data used is primary data in the form of a questionnaire distributed to 18 SKPD in Probolinggo Regency. The data analysis technique used is multiple linear regression analysis. The results of the analysis show that there are 2 variables that affect the performance accountability of government agencies, namely Clarity of Budget Targets and Reporting Systems. While the variable of Accounting Control has no effect on the Performance Accountability of Government Agencies. The results of the F test state that the variables of Clarity of Budget Targets, Accounting Control, and Reporting Systems affect the Performance Accountability of Probolinggo Regency Government Agencies simultaneously.

Keywords : *Clarity of Budget Targets, Accounting Control, Reporting System, Performance Accountability of Government Agencies.*