

ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui pengaruh kejelasan sasaran anggaran, efektivitas pengendalian akuntansi dan sistem pelaporan terhadap akuntabilitas kinerja instansi pemerintah di kota semarang. Penelitian ini mengambil sampel dengan teknik *convenience sampling* di 24 kantor dinas kota semarang dengan metode analisis regresi linier berganda. Berdasarkan hasil analisis dapat disimpulkan bahwa variabel kejelasan sasaran anggaran berpengaruh signifikan terhadap akuntabilitas kinerja instansi pemerintah, variabel efektivitas pengendalian akuntansi berpengaruh signifikan terhadap akuntabilitas kinerja instansi pemerintah dan sistem pelaporan berpengaruh signifikan terhadap akuntabilitas kinerja instansi pemerintah.

Kata kunci : *Kejelasan Sasaran Anggaran, Pengendalian Akuntansi, Sistem Pelaporan, Akuntabilitas Kinerja*

ABSTRACT

The purpose of this study is to know the effect of clarity of budget targets, effectiveness of accounting controls and reporting systems on the performance accountability of government agencies in Semarang city. This study took a sample with convenience sampling techniques in 24 service offices of Semarang city with multiple linear regression analysis method. Based on the results of the analysis it can be concluded that the variables of budget target clarity significantly influence the performance accountability of government agencies, the effectiveness of accounting control variables have a significant effect on the performance accountability of government agencies and the reporting system has a significant effect on the performance accountability of government agencies.

Keywords: Clarity Of Budget Targets, Accounting Controls, Reporting Systems, Performance Accountability