

ABSTRACT

People need a relevant and transparent information relating to the results of programs that have been planned or implemented by the government. Because of the information and disclosure, both the central government or the regional government have to able to be the subject of the information provider on the activities and financial performance that needed accurately, relevantly, on time, consistently, and reliably.

This study aims to determine how the effect of budget goal clarity and accounting controls both simultaneously and partially to Performance Accountabillity of Government Agencies on Government Work Units of Bandung City.

The method of data collection is done by distributing questionnaires. The population of this study is Government Work Units of Bandung City as many as 43. The sampling technique used was a saturated sampling technique so that the sample of this study was 43 Heads of Bandung City Government Work Units. Data were analyzed by descriptive statistical analysis, classic assumption test, hypothesis test and multiple linear regression analysis using IBM SPSS Statistics 23 software.

The results show that budget goals clarity and accounting controls simultaneously influence to Performance Accountabillity of Government Agencies on Government Work Units of Bandung City. Partially, only budget goals clarity that influence the Performance Accountabillity of Government Agencies on Government Work Units of Bandung City.

Based on the results of this study, the Government Work Units of Bandung City are expected to be able to maintain and always improve the quality of the Government Agency Performance Accountability Report so that it can show that the APBN data usage is well.

Keywords: Budget Goal Clarity, Accounting Controls, Performance Accountabillity of Government Agencies.