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AUDITING | RESEARCH ARTICLE

The Effect of Clarity of Budget Targets, Accounting Control and Reporting System on The Performance Accountability

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Abstract: This research aims to (1) understand the impact of a clear target budget on the accountability performance of the agency government in district Sinjai and (2) understand the impact of control accounting on the accountability performance of the agency government in district Sinjai. (3) understand the influence system reporting to the accountability performance agency government in the Sinjai district. This was studied using primary data from questionnaires distributed to 86 employees from the 43 SKPD. This study uses method analysis, multiple linear regression, and data analysis using the SPSS 21 program. The findings indicate that: (1) a clear target budget significantly influences the level of accountability performance of agency government. (2) Control accounting has had a positive impact; however, there must be indicators of the level of accountability performance of agency government. (3) Budget influences on system reporting significantly impact the agency government's level of accountability performance. This means that the more precise the target budget, control accounting, and system reporting budget are, the better the accountability performance of the agency government in the District of Sinjai will be.

Keywords: Clarity Target Budget, Control Accounting, System Reporting, Accountability Performance.

JEL Code: M41, O32, C88.

1. INTRODUCTION

Local governments are competing to increase performance accountability's value to improve governance with good bureaucracy (Okitsu & Edwards, 2017). Accountability for local government performance is reflected not only in the numbers listed in the presented financial reports but also in interim performance reports. Many factors can influence performance accountability. Accountability is an obligation for someone entrusted with managing public resources and can be held accountable to the public. The budget is an organizational plan expressed in monetary units and prepared for a certain period. In local government agencies, the budget preparation process starts from the preparation stage, namely, the stage for compiling the required budget by first ensuring the availability of sufficient revenue (Bendle & Wang, 2017; Vanasco et al., 1995). Local government budget management is a form of accountable government. Public accountability can be achieved by using resources economically, efficiently, effectively, somewhat, and equitably (Laguecir et al., 2020). With clear budget targets, it will be easier to account for the success or failure of the implementation of organizational tasks to achieve the goals and objectives set by the previous organization. Modlin, (2012) state that control systems that use accounting information are referred to as accounting-based control systems or accounting control systems. The accounting control system is all formal procedures and systems that use the information to maintain or change the pattern of organizational activity (Blix et al., 2021; Maas et al., 2016; Suyono & Farooque, 2019). In this case, accounting controls include planning systems, reporting systems, and monitoring procedures based on data. In essence, the

constitutional role of the BPK as an examiner is sufficient by providing recommendations for improving the bookkeeping system, management, and accountability of state finances and the BPK encourages the creation of good governance, the BPK proactively encourages acceleration, development of a system of bookkeeping and management of state finances.

The government as the manager of public funds in order to fulfill accountability noticed a few things including budget, accounting control, and reporting system. In Presidential Instruction No. 7 of 1999 it is stated that accountability for the performance of government agencies is the embodiment of the obligation of a government agency to account for the successful implementation of the organization's mission in achieving the goals and objectives that have been set through periodic accountability. To face accountability, the government needs to pay attention to several things, including the budget, accounting control, effectiveness of budget implementation and reporting systems (Adelina & Roxana, 2016; Posner & Park, 2008). Based on the description above, in this study the problems can be formulated as follows: (1). Does the clarity of budget targets affect the performance accountability of government agencies in Sinjai District? (2). Does accounting control affect the performance accountability of government agencies in Sinjai Regency? (3). Does the reporting system affect the performance accountability of government agencies in Sinjai Regency?

2. LITERATURE REVIEW

Regional finances in the pre-reform era, even though they mentioned regional autonomy, still gave local governments limited authority as executive powers. This is reflected in the definition of a regional government consisting of a regional head and DPRD (Aribawa, 2016). Regional finance in the post-reform era is different. In this era, the authority over provincial governments has been clearly seen through the definition of local governments which only includes regional heads and other regional apparatus. Specifically, the shift in APBD management, namely in accountability (from vertical to horizontal accountability), budgeting (from a traditional process to a performance budgeting process), control and audit (from financial control and audit to financial and performance management and audit) and central implementation accountability (from the absence of an accountability center to an accountability center (Blazquez et al., 2021). In essence, the regional budget is a tool that plays an important role in improving public services and community welfare. Thus, the APBD must truly reflect the needs of the community. The budget prepared must be carried out based on the principles of efficiency and effectiveness. Available funds must be utilized as best as possible to be able to produce improved services and community welfare. In the context of local government, budget targets are included in the regional strategy (Renstrada) and regional development program (Propeda). Having clear budget targets will make it easier for individuals to set budget targets. Furthermore, budget targets are prepared according to the goals to be achieved by the organization. Thus the clarity of budget targets will make it easier for local government officials. Decentralization of local government management and public demands for transparency and accountability have also forced both the central and regional governments to create a more transparent and accountable financial management system. This system is expected to realize financial management in an orderly manner, complying with laws and regulations, efficient, economical, effective, transparent and responsible with due regard to justice, decency and benefit to the community (Yuan et al., 2020).

The local government is obliged to provide accountability, present, report and disclose all activities that are its responsibility to the party giving the trust, namely the community, DPRD and lending bodies. Managerial control in the public sector can be a tool to accelerate the accuracy of the results desired by the government. The focus of controlling public sector organizations is the successful implementation of strategies that are used effectively and efficiently. Accountability for government performance is an obligation by those who are entrusted with managing public resources and being able to be accountable to the public. Accountability is an instrument related to control activities in terms of achieving results. Clarity of budget goals, accounting controls and reporting systems may affect accountability for government performance. Clarity of budget goals is a guide to where the budget will be used and what will be achieved. Accounting control is a step taken by SKPD leaders or managers in supervising their subordinates to carry out planned strategies and in accordance with

the rules. While the reporting system is a step in providing financial information and other information that will be used for decision making. In this case the researcher developed a hypothesis based on the effect of clarity on budget targets, accounting controls and reporting systems on government performance accountability as follows:

2.1. Clarity of Budget Targets Regional

Budgets must be able to become a benchmark for achieving the expected performance, so that regional planning must be able to clearly describe performance targets. According to (Vortherms, 2019) the clarity of budget targets is the extent to which budget objectives are set clearly and specifically with the aim that the budget can be understood by the person responsible for achieving the budget target. Therefore, the objectives of the regional budget must be clearly stated, specific and understandable to those responsible for preparing and implementing budget activities. The lack of clarity on budget targets makes you confused, uneasy and dissatisfied at work, the implications for a decrease in performance which also means a decrease in accountability for organizational performance (Vanasco et al., 1995). The existence of clear budget targets will make it easier to account for the success or failure of the implementation of organizational tasks in order to achieve the goals and objectives that have been previously set. (Solé-Ollé, 2006) concluded that the clarity of budget targets has a positive and significant effect on accountability for the performance of the Tegal and Pemalang government agencies, with clear budget targets it will make it easier to account for the success or failure of carrying out organizational tasks in order to achieve predetermined goals for the sake of achievement of performance accountability. Based on this description it can be assumed that the clarity of budget targets can affect accountability for government performance. Therefore, the following hypothesis is proposed:

H1: Clarity of budget targets has a positive and significant effect on performance accountability of local government agencies in Sinjai Regency.

2.2. Accounting Control

Maas et al (2016) state that control is the process of setting standards, by receiving feedback in the form of actual performance and taking the necessary action if actual performance differs significantly from what was previously planned. Accounting internal control is according to the Guidelines for Regional Financial Management, which is a process designed to provide adequate assurance regarding the achievement of local government objectives as reflected in the reliability of financial reports, the efficiency and effectiveness of the implementation of programs and activities and compliance with laws and regulations (Permendagri No. 13 of 2006). Improved planning and control of activities by improving the public sector accounting system is expected to help improve transparency, efficiency and effectiveness of local governments, especially in providing information and disclosure of financial local government. Accounting controls emphasize actions to prevent errors (unintentional errors) and irregularities (deliberate acts of deviation). Modlin (2012) concluded that accounting control has a positive and significant effect on accountability for the performance of government agencies, where control is a process carried out in organizational management to ensure that resources are used economically, efficiently and effectively. The use of accounting controls allows managers to make better decisions, control operations more effectively, be able to estimate the costs and profitability of certain successes and choose the best alternative in each case and problem so as to improve performance. Economical, efficient, and effective service from local government agencies to the community, is one indicator of local government performance. The achievement of these indicators is an achievement that can improve the quality of accountability for the performance of the local government agencies concerned. Based on the description above, it can be assumed that accounting controls can influence government performance accountability. Therefore, the hypothesis is proposed:

H2: Accounting control has a positive and significant effect on performance accountability of local government agencies in Sinjai Regency.

2.3. Reporting

System A good reporting system is needed in order to be able to monitor and control managerial performance in implementing a predetermined budget. Feedback reports are needed to measure the activities carried out in order to improve performance and accountability in implementing a plan or when implementing a budget, so that management can find out the results of implementing plans or achieving the set budget targets. Local governments as managers of public funds must be able to provide the necessary financial information in an accurate, relevant, timely, consistent and reliable manner (Heuver & Berndsen, 2022). In order to be able to help and restore the performance of managers in implementing the budget that has been set, a good reporting system is needed. LAN and BPKB (2000) in Indudewi (2008) suggest that a good report is a report that must be prepared honestly, objectively and transparently. Anjarwati (2012) concluded that the reporting system had a positive effect on the performance accountability of Tegal and Pemalang government agencies, also supported by (Cadiz Dyball & Valcarcel, 1999) showing the same result, because the existence of a regional financial management system that includes a reporting system, will create transparent financial management and accountable, where a good reporting system will include an explanation of the causes of deviations, the actions taken to correct unfavorable deviations and the time needed for corrective actions to be more effective. Based on this description, it can be assumed that the reporting system can influence government performance accountability. Therefore, the following hypothesis is proposed:

H3: The reporting system has a positive and significant effect on performance accountability of local government agencies in Sinjai Regency.

3. RESEARCH METHOD AND MATERIALS

3.1. Population and Sample

The population of this study is all agencies that are required to report on Government Agency Performance Accountability (LAKIP) within the Sinjai Regency Government, namely the Regional Work Unit (SKPD). The sampling method is non-probability sampling with purposive sampling technique (sample taking with a specific purpose).

3.2. Data Analysis Method

This study uses multiple linear regression analysis method which shows the correlation (relationship) between one variable and another. The equations obtained in the data analysis are as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3$$

3.3. Data Quality Test

As for the research instrument, validity and reliability tests were carried out. Validity test is used to measure the legitimacy or validity of a research instrument. Reliability test to measure the reliability of an indicator of the variable or construct of the research instrument. In this study, classical assumption tests were carried out, namely the normality test, multicollinearity test, autocorrelation test, and heteroscedasticity test. Hypothesis testing is done using multiple linear regression analysis. The hypothesis testing carried out in this study was the T-test, F-test, and the coefficient of determination.

4. Results and Discussion

4.1. Characteristics of Respondents

The population in this study were all SKPD in Sinjai Regency, namely 43 SKPD. While the research sample for each SKPD is the head of the SKPD and the secretary or staff of the financial section in each SKPD

Table 1. Characteristics of Respondents

Respondents	Questionnaire Spread	Questionnaire return	Questionnaire Fall	Questionnaire could processed
Head of SKPD	43	24	55.8%	19
Secretary / Finance Staff	43	36	83.7%	7
Total	86	60	69.7%	26

Characteristics of respondents based on gender were divided into two groups, namely men and women. The distribution of respondents by gender can be seen in the following table 2:

Table 2. Characteristics of Respondents Based on Gender

Type Sex	Frequency (Person)	Percentage (%)
Man	44	73,33
Woman	16	26,66
Total	60	100 %

The age of employees at Sinjai Regency Government Agencies has an influence on increasing performance. More details can be seen in the table 3 below:

Table 3. Characteristics of Respondents Based on Age

Age	Frequency (Person)	Percentage (%)
20-30 years	3	5
31-40 years	12	20
41-50 years	13	21.66
>50 years	32	53,33
Total	60	100 %

The level of education possessed by employees at Sinjai Regency Agencies varies, starting from the high school level to the Masters level. This can be seen in the table 4 below:

Table 4. Characteristics of Respondents Based on Education Level

Level Education	Frequency (Person)	Percentage (%)
Senior High School	7	11.66
Diploma III	1	1.66
Diploma IV	1	1.66
Bachelor	28	46,66
Masters	23	38,33
Total	60	100 %

The rank and class of employees at the Sinjai Regency Government Agencies have an influence on the assignment of basic tasks. More details can be seen in the table below:

Table 5. Characteristics of Respondents Based on Rank and class

Rank and class	Frequency (Person)	Percentage (%)
II/a	1	1.66
II/b	1	1.66
III/a	6	10

Rank and class	Frequency (Person)	Percentage (%)
III/b	5	8,33
III/c	5	8,33
III/d	5	8,33
IV/a	8	13,33
IV/b	17	28,33
IV/c	12	20
Total	60	100 %

4.2. Discussion of Research Results

The results of the validity test on the research instrument show that each item has a significance value below the alpha value (0.05). That is, the items in each of these variable concepts are valid and appropriate to be used as a measuring tool in statistical testing. Reliability testing in this study was carried out with One Shot. Reliability is measured by statistical test Cronbach Alpha (α). A construct or variable is said to be reliable if the Cronbach Alpha value is > 0.60 . The results of the reliability test for each variable are summarized in table 6 below:

Table 6. Reliability Test Results

Variable	Alpha	Limitation	Ket
Clarity Target Budget (X1)	0.781	0.6	Reliable
Accounting Control (X2)	0.708	0.6	Reliable
System Reporting (X3)	0.790	0.6	Reliable
Accountability Performance agency Government (Y)	0.811	0.6	Reliable

The table 11 above shows that each variable has an Alpha value which is above the value of 0.60. Thus, each of these variable concepts is reliable so that it is appropriate to be used as a measuring tool in statistical testing.

4.3. Normality test

Normal distributed data is shown with a significance value above 0.05. The following is the PP Plot graph and the Kolmogorov – Smirnov test results.

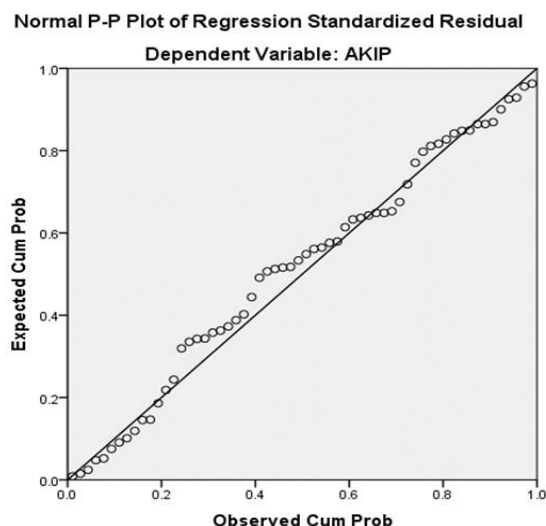


Figure 1. Normality Test

From the graph above it can be seen that the scattering of the residuals is around the transverse straight line so it can be concluded that the residual values follow a normal distribution.

4.4. Multicollinearity Test

A good regression test model should not have multicollinearity. To detect the presence or absence of multicollinearity, it can be seen from the VIF values contained in each variable as shown in table 7 below:

Table 7. Multicollinearity Test Results

Variable	VIF
Clarity Target Budget (X1)	1,070
Control Accounting (X2)	1,010
System Reporting (X3)	1,076

Based on the table 7 above, it is found that all variables have a VIF value far from 10, which means low. Thus in this model there is no multicollinearity problem or there is no very high linear relationship between the independent variables.

4.5. Autocorrelation Test

To diagnose the presence of autocorrelation in a regression model is done through the Durbin Watson test.

H0 : $\rho = 0$, there is no positive or negative autocorrelation

H0 : $\rho \neq 0$, there is a positive or negative autocorrelation

Decision criteria: Reject the null hypothesis if the Durbin-Watson value $d < d_u$ or $(4 - d_u) < d_u$ or accept the null hypothesis if $d_u < d < 4 - d_u$.

Table 8. Autocorrelation Test Results

Model	R	R Square	Adjusted R Square	std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. FChange	
1	.708 _a	.502	.475	1.25186	.502	18,808	3	56	.000	1695

Based on the table 8 above, the Durbin-Watson value $d = 1.695$ and the upper limit value for Durbin Watson, the table is 1.688. The value of 1.688 can be seen from the Durbin Watson table with $n = 60$ and $k = 3$, where k is the number of predictor variables. Because the value $(4 - 1.695) > 1.688$ or $1.688 < 1.695 < (4 - 1.688)$, the null hypothesis is accepted, meaning that there is no positive or negative autocorrelation.

4.6. Heteroscedasticity Test

To detect the existence of Heteroscedasticity can be done by using a Scatterplot. If there is no regular pattern, then the regression model is free from heteroscedasticity problems. The results of the heteroscedasticity test using the Scatterplot method are as follows:

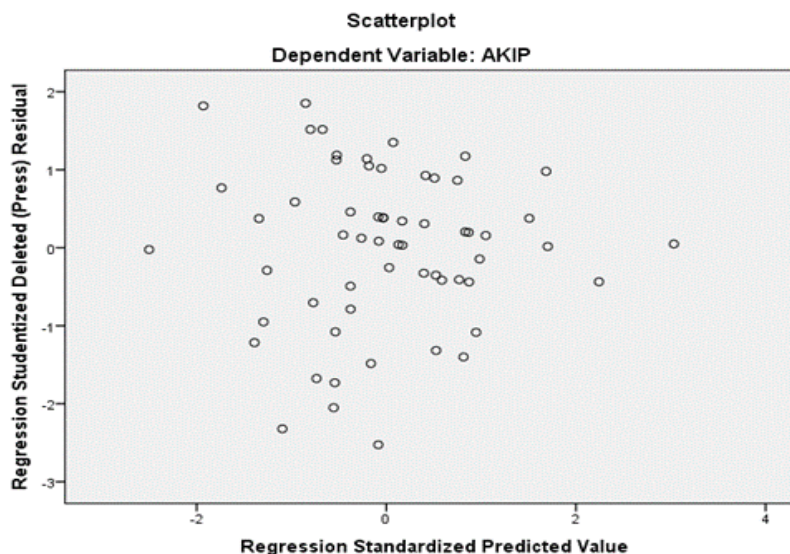


Figure 2. Heteroscedasticity Test

Based on the results of the scatterplot, the data scatter does not show a particular pattern. The scattering of the data spreads randomly, so it can be concluded that the regression model in this model does not contain a heteroscedasticity problem.

4.7. Hypothesis Testing

Hypothesis testing was carried out using multiple linear regression analysis, to see the effect of the clarity of budget targets (X1), accounting control variables (X2) and reporting system variables (X3) on government agency performance accountability (Y). The results of the regression calculations obtained the table 9 as follows:

Table 9. Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	std. Error	Betas			Tolerance	VIF	
1	(Constant)	3,228	2,690		1,200	.235		
	KSA	.544	.086	.613	6,287	.000	.935	1,070
	PA	.130	.076	.162	1,708	.093	.990	1010
	SP	.199	.097	.200	2042	.046	.930	1,076

Based on the table 9, it is obtained that the value of the variable clarity of budget targets (X1) has a coefficient of $b_1 = 0.544$, which means that for every increase in the variable clarity of budget targets by 1, the level of performance accountability of government agencies will increase by 54.4% assuming other variables remain constant. The accounting control variable (X2) produces a coefficient $b_2 = 0.130$, which means that for every increase in the accounting control variable by 1, the level of accountability for government agency performance will increase by 13% assuming the other variables are constant. The reporting system variable (X3) has a coefficient $b_3 = 0.199$, which means that for every increase in the reporting system variable by 1, the level of accountability for government agency performance will increase by 19.9% assuming other variables are constant. Based on the table in the previous point, it can be seen the results of the t test and the significance test of the five variables of this study.

The effect of clarity on budget targets on the level of performance accountability of government agencies

Ho: The variable clarity of budget targets has no positive and significant effect on the performance accountability of government agencies.

H1: The variable clarity of budget targets has a positive and significant effect on the level of performance accountability of government agencies.

In this hypothesis, the calculated t value is 6.28. For the t table value seen at the level of significance of 0.05 and the degree of freedom (df) = (nk) or (60-3), then the t table value is 1.672. Thus, the value of t count (6.287) > t table (1.672) at α is 0.05 or 5%, which means that H1 is accepted. This is reinforced by carrying out a significance test of 0.000. Based on the significance value of t, it indicates that the value is smaller than the significant level of 0.05 (0.000 < 0.05). This shows that at the 5% level, the clarity of budget targets has a significant effect on the level of accountability for government agency performance which is acceptable or in other words H1 is accepted.

Effect of accounting control on the level of performance accountability of government agencies

Ho: Accounting control variables have no positive and significant effect on the performance accountability of government agencies.

H2: Accounting control variables have a positive and significant effect on the level of performance accountability of government agencies.

In this hypothesis, the calculated t value is 1.708. For the t table value seen at the level of significance of 0.05 and the degree of freedom (df) = (nk) or (60-3), then the t table value is 1.672. Thus, the value of t count (1.708) > t table (1.672) at α is 0.05 or 5%, which means that H2 is accepted. However, when the significance test was carried out it was 0.093. Based on the significance value of t, it indicates that the value is greater than the significant level of 0.05 (0.093 > 0.05). This shows that at the 5% level, accounting controls have no significant effect on the level of performance accountability of government agencies or in other words Hypothesis 2 is rejected.

Influence system reporting to level accountability performance agency government

Ho: The reporting system variable has no positive and significant effect on the level of performance accountability of government agencies

H3: The reporting system variable has a positive and significant effect on the level of performance accountability of government agencies.

In this hypothesis, the calculated t value is 2.042. For the t table value seen at the level of significance of 0.05 and the degree of freedom (df) = (nk) or (60-3), then the t table value is 1.672. Thus, the value of t count (2.042) > t table (1.672) at α is 0.05 or 5%, which means H3 is accepted. This was reinforced by carrying out a significance test of 0.046. Based on the significance value of t, it indicates that the value is smaller than the significant level of 0.05 (0.046 < 0.05). This shows that at the 5% level, the reporting system has a significant effect on the level of performance accountability of government agencies which can be accepted or in other words Hypothesis 3 is accepted.

4.8. Test Statistics F

The results of simultaneous testing (F statistical test) for this regression model can be seen in the table 10 below:

Table 10. Regression Analysis

Model		Sum of Squares	Df	MeanSquare	F	Sig.
1	Regression	88,423	3	29,474	18,808	.000 ^b
	residual	87,760	56	1,567		
	Total	176,183	59			

To determine the effect simultaneously or overall (over all test ratio) of the predictors of clarity of budget targets, accounting controls and reporting systems on the level of accountability for government agency performance, F-value analysis was used which was obtained in this study at the level of significant = 0.05, namely 18.808 while the F-estimated is 2.76. So F count > F-estimated, which means that H1 cannot be rejected or the independent variable affects the dependent variable. Thus it can be said that the level of performance accountability of government agencies is influenced by the clarity of budget targets, accounting controls and reporting systems. The same results were obtained from the significance test which was carried out where the significance value obtained was 0.000. These results indicate that the significance value of F is less than 0.05 (0.000 < 0.05), which means that the simultaneous testing of the variable clarity of budget targets, accounting controls and reporting systems has a significant effect on government agency performance accountability or Ha is accepted.

4.9. Coefficient Determination (R²)

The coefficient of determination from this study can be seen in the table 11 below:

Table 11. R² Analysis

Model	R	R Square	Adjusted R Square	std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.708 ^a	.502	.475	1.25186	.502	18,808	3	56	.000	1695

The adjusted R² coefficient of determination shows a large value of 0.475. These results indicate that 47.5% of variations in government agency performance accountability can be explained by variations in the clarity of budget targets, accounting controls and reporting systems.

4.10. Discussion

Clarity of budget goals is essential because it helps organizations set clear financial goals and allocate financial resources effectively to achieve them. Budget targets are usually charged based on long-term business goals and cover several aspects, such as revenue growth, cost reduction, and increased operating efficiency. The benefits of having clear budget goals are: Provides long-term planning: Clear budget goals help organizations set long-term financial goals and identify the actions needed to achieve them. Identify resource requirements: Budget objectives help organizations identify resource requirements, such as labor, capital, and overhead costs, needed to achieve financial goals. Provides effective monitoring: Budget objectives help organizations measure financial performance by comparing actual results with set targets. Facilitate decision-making: Budget goals help the organization to make decisions by considering the financial impact of each decision to be taken. Opportunities that arise from the clarity of budget goals are: Increase operating efficiency: By setting clear budget goals, organizations can identify areas where efficiency can be improved and allocate resources more effectively to achieve them. Increase revenue growth: Clear budget goals can help an organization develop strategies to increase revenue, for example, by developing new products or increasing promotions. Improve financial performance: By monitoring financial performance regularly and comparing it with the budget goals that have been set, organizations can improve overall financial performance.

The threat posed by clear budget goals is pressure to achieve goals: If budget goals are too high, staff may feel pressured to commit them, and there may even be fraud or unethical practices to achieve them. Lack of flexibility: If budget goals are tight enough, the organization may find it easier to adjust to changes in the business environment. Reduced initiative and freedom: If budget goals are too tight, staff may feel limited in developing new ideas and taking the initiative to solve problems. The strengths that emerge from the clarity of budget goals are: Improves operating efficiency: By setting clear budget goals, an organization can identify areas where efficiency can be improved and allocate resources more effectively to achieve them. Increase revenue growth: Clear budget goals can help an organization develop strategies to increase revenue, for example, by developing new products or increasing promotions. Improve financial performance: By monitoring financial performance regularly and comparing it with the budget goals that have been set, organizations can improve overall financial performance. Facilitate decision-making: Clear budget goals help organizations make decisions by considering each decision's economic impact. To achieve the objectives of the budget, several things need to be considered, including Setting realistic goals: The goals of the budget must be realistic and achievable within the specified timeframe. Allocate resources effectively: The organization has to allocate financial resources effectively to achieve the objectives of the budget. This includes setting priorities and giving help to projects with the most significant potential to achieve budget objectives. Measure and monitor financial performance regularly: Organizations should monitor financial performance periodically and compare it against set budget goals. This will help the organization evaluate the progress that has been achieved and take necessary action if there is a discrepancy between actual results and budget goals. Make corrections where necessary: If significant changes occur in the business environment or budget objectives are not achieved, the organization must make corrections to bring budget objectives to actual conditions. Ensure staff involvement: It is essential to ensure that staff are involved in the budget preparation process and understand the goals and objectives that have been set. This will help staff feel responsible for achieving budget goals and be more involved in the financial planning process.

5. CONCLUSION

Based on the results of the analysis and discussion regarding the effect of clarity on budget targets, accounting controls, and reporting systems on performance accountability of government agencies in Sinjai Regency, several conclusions can be presented as follows: Clarity of budget targets has a significant positive effect on the level of performance accountability of government agencies or in words else hypothesis 1 is accepted. Thus, increasing the clarity of budget targets will increase the level of performance accountability of government agencies. Accounting control has a positive but insignificant effect on government agencies' performance accountability. In other words, hypothesis 2 is rejected. The budget reporting system has a significant positive impact on government agencies' performance accountability. In other words, hypothesis 3 is accepted. Thus, improving the reporting system will increase the level of performance accountability of government agencies. The suggestions that can be given concerning the results of this study are as follows: Improving the clarity of budget targets will increase the level of performance accountability for government agencies. Therefore, it is expected that each SKPD always has clear objectives to be achieved. Each SKPD is expected to have good accounting controls because good accounting controls will be able to improve the quality of performance accountability of government agencies. Each SKPD is always predicted to present a sound reporting system so that the level of responsibility for government agency performance can increase. For further research, you can add variables other than clarity of budget targets, accounting controls and reporting systems that affect the level of performance accountability of government agencies because there are many other factors that also influence it. For sampling, future research is recommended to use more samples from various districts and provinces.

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