

ABSTRACT

This study aims to analyze the effect of the clarity budget, accounting control and reporting system on the performance accountability of SKPD using good governance as a moderating variable in SKPD of Banjarnegara Regency. The research data obtained by distributing 299 questionnaires. There were 285 questionnaires which could be used in this study. The sampling was chosen using simple random sampling. The data were examined using SPSS for windows 15.0 version.

Based on the analysis, the results obtained that firstly the clarity of the budget target conspicuously positive and not significantly affect the performance of accountability, secondly the accounting control shows positive impact and significantly effect on the performance accountability, thirdly the reporting system shows negative impact and significantly effect on the performance accountability, and lastly the good governance is reinforcing the effect of the reporting system on the performance accountability.

Keywords: Clarity Budget, Accounting Control, Reporting System, Performance Accountability, and Good Governance.