

ABSTRACT

This research was conducted to analyze the effect of implementing government accounting standards, reporting systems, and accuracy of budget targets on the accountability of government agency performance (Case Study of the Rembang Regency Government). The variables used are government accounting standards, reporting systems, and accuracy of budget targets as independent variables, as well as performance accountability of government agencies as the dependent variable.

The samples in this research were heads of SKPD agencies/agencies, secretaries of SKPD agencies/agencies, and employees in the finance/treasurer sector at SKPD agencies/agencies throughout Rembang Regency. The research sample is based on the use of a purposive sampling method. The sample obtained was 114 respondents. The research method used is hypothesis testing research using the SPSS 26 software test tool.

The research results show that statements about the implementation of government accounting standards significantly influence the accountability of government agency performance. This is the same as the second variable in that the reporting system also influences the accountability of government agency performance positively and significantly. Apart from that, the third variable, budget target accuracy, also has a significant positive effect on the accountability of government agency performance.

Keywords: government accounting standards, reporting system, budget target accuracy, and performance accountability of government agencies.