

ABSTRACT

The present study aims to examine the effect of budget goal clarity on performance accountability government agencies. It also attempts to examine whether the internal control system mediates the effect of the budget goal clarity on government performance accountability.

The research data collection using questionnaire survey. The questionnaire submitted to the Department of Revenue employees 50 Finance and Asset Management Regional Salatiga, 43 questionnaires (86 %) returned complete and can be processed. The data collected were processed using path analysis to examine the effect of direct and indirect budget goal clarity on government performance accountability.

These results indicate that the direct effect of the budget goal clarity on government performance accountability. Budget goal clarity also significantly affects the internal control system. Budget goal clarity indirectly affects the performance accountability of government agencies through the intervening variables of internal control systems.

Keywords : budget goal clarity, accountability of government performance, the system of internal control.