Key Drivers of Performance Accountability in the Batola Regional Government Agency, South Kalimantan Province-Indonesia

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ABSTRACT: This study's primary goal is to identify the variables that affect Batola Regency local government agencies' performance. Barito Kuala Regency received a good predicate based on the results of the Ministry of Administrative and Bureaucratic Reform of the Republic of Indonesia's SAKIP category announcement. However, Several SKPDs did not adhere to it, even though their reports on the findings of the government agency performance accountability assessment still had a strong enough foundation. Thus, a study about this phenomenon is required to ascertain the degree of responsibility of government agency performance in SKPD Barito Kuala Regency. The difference between this study and previous studies lies in the research variables on compliance with laws and regulations. The study's findings show that the clarity of budget targets, accounting control, and reporting systems have a significant impact on the performance accountability of government agencies in Barito Kuala Regency, whereas compliance with laws and regulations has no effect. The preparation of specific budget targets will facilitate the achievement of budget targets and as accounting control. The local government monitors and assesses all activities whether they are economical, efficient, and effective in providing services to the community. A good reporting system is needed to provide information on performance that is easily accessible to interested parties. Resulting in strong performance accountability of government agencies in Barito Kuala Regency.

Keywords: Clarity of Budget Targets, Accounting Control, Compliance with Legislation, Reporting Systems

INTRODUCTION

The regional government, as stated in Law Number 9 of 2015 concerning the second amendment to Law Number 23 of 2014 concerning regional government, is a party that carries out the implementation of regional government affairs based on the principle of autonomy, as well as assistance tasks under the principle of the broadest possible autonomy as stated in the system and principles owned by the Unitary State of the Republic of Indonesia, as intended in the 1945 Cons.

Issues regarding the performance of the regional government have always been in the public spotlight. In this regard, public demands for the implementation of public accountability and improvement of public services are increasingly strengthening both the central government and the regional government.

Accountability performance is defined as the manifestation of a government agency's obligation to be accountable for the success or failure of the implementation of mandated programs and activities to achieve the organization's mission and objectives in measurable terms with performance targets/targets set through periodic government agency performance reports (Peraturan Presiden Republik Indonesia Nomor 29 Tahun 2014 Tentang Sistem Akuntabilitas Kinerja Instansi Pemerintah, 2014). Other regulations define Government Agency Performance Accountability (AKIP) as the accountability and improvement of government agency performance through the implementation of the Government Agency Performance Accountability System (Permenpan RB Nomor 88 Tahun 2021, 2021). Government agency performance accountability seeks to foster the development of a clean and trustworthy government by systematically assessing various activities, tools, and procedures designed with the goals of determining and measuring, collecting data, clarifying, summarizing, and reporting government agency performance. To achieve this purpose, the government enacted the Presidential Regulation of the Republic of Indonesia Number 29 of 2014 about the Government Agency Performance Accountability System.

Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia Number 88 of 2021 concerning the evaluation of government agency performance accountability, defines the government agency performance accountability system, hereinafter abbreviated as SAKIP, as a systematic series of various activities, tools, and procedures designed to determine and measure, collecting data, classifying, summarizing, and reporting performance. Implementation includes strategic planning, performance agreements, performance measurement, performance data management, performance reporting, reviews, and evaluations. SAKIP is used to create good performance reports that are in line with the Performance Accountability Report (LAKIN). LAKIN shows how a government agency implements programs and activities funded through the APBN/APBD. According to applicable regulations, the performance accountability report (LAKIN) is the government's way of being responsible to society at large as the holder of the country's highest independence. This report must be made by each government after the end of a Fiscal Year and shows how they use their budget and achieve strategic goals and objectives.

The evaluated materials include four components, namely Performance Planning, Performance Measurement, Performance Reporting, and Internal Performance Accountability Evaluation, as outlined in the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia Regulation No. 88 of 2021. The Republic of Indonesia's Ministry of State Apparatus Empowerment and Bureaucratic Reform (Kemen-PAN-RB) announced the results for the SAKIP category of Barito Kuala Regency, which earned a B (Good) predicate. However, numerous Regional Work Units (SKPD) did not follow this, since their reports on the findings of

the evaluation of government agency performance accountability still contain a CC (Sufficient) predicate.

According to the Evaluation Results Report (LHE) by the Barito Kuala Governance Organization (Ortala), 4 (four) SKPDs received the CC predicate (sufficient) and also a decrease in the value of 2023 for several SKPDs from 2022. Overall, the problem of SKPDs with the CC predicate has not yet completed the evidence that supports the points of the SAKIP evaluator questionnaire questions, especially in terms of planning and internal evaluation. This is because the questions in the evaluator questionnaire are interrelated between the questions above and below, so if the questions above cannot be answered, the value becomes low and the questions below cannot exceed this value. In addition, the paradigm of the Head of SKPD regarding the importance of SAKIP is still low, this is evidenced by the fact that many are still incomplete in collecting supporting evidence for each answer to the questions in the SAKIP assessment column.

Related to the above, the phenomenon of performance evaluation results in SKPD are still varied and some even get a CC predicate, the performance of the agency should get an A predicate or even an AA predicate to show that accountability is carried out well or even very well as the mandate given has been accounted for, so it is suspected that several factors impact the accountability of government agencies' performance. Clarity of budget objectives is one of the elements that influence government agency performance. Clarity of budget targets is the extent to which the objectives of the budget that have been defined clearly and explicitly can be understood by the party responsible for meeting the budget's aims. (Kartim et al., 2021; Suhaesti et al., 2016). The existence of clarity of budget targets is very important in the administration of government because the budget has quite an impact on government performance while serving the community. Budget targets will be prepared under the targets of the agency, and the achievement of these budget targets will be documented in the accountability report of the performance of government agencies (Suhaesti et al., 2016). Clarity of budget targets shows that the clearer the budget targets of a region, the easier it will be to report on the performance accountability of government agencies (Putra, 2021; Septiani et al., 2022).

Research conducted by Andriani B, Putra, and Riasning (2020) indicated that clarity of budget objectives has a substantial beneficial impact on performance accountability in the Bandung Regency local government. According to the findings of this study, the clearer a budget's aims, the greater the rise in performance accountability in local government. In the study on the clarity of budget objectives with performance accountability by Isnanto, Suharno, and Widarno (2019) which proved that clarity of budget targets has a significant effect on the performance accountability of government agencies. This is different from the studies of Pratama, Agustin, and Taqwa (2019) and Aprilianti, Wulan, and Kurniawan (2020) whose test results showed that clarity of budget targets did not affect the performance accountability of government agencies. Mikoshi (2020) research showed the same thing, that clarity of budget targets also did not affect the performance accountability of government agencies.

Accounting control is another factor that determines budget objectives. Accounting control encompasses all techniques and processes linked to accounting data and is directly tied to the

security of firm assets and the dependability of financial records (The American Institute of Certified Public Accountants or AICPA, 1958). Isnanto et al. (2019) describe accounting control as a formal procedure and system that uses information because accounting control has an important role in planning and monitoring procedures based on information to achieve goals economically, effectively, and efficiently. A good accounting control system can help organizations make better decisions, control activities better, estimate costs and benefits of success, and find the best solutions to each problem and case. As a result, a good accounting control system can help organizations become more accountable for their performance (Yulianto & Muthaher, 2019).

The investigation conducted by Isnanto et al. (2019) stated that accounting control has a significant effect on the accountability of government agency performance so it will help the implementation and accountability of government agency performance to be achieved properly. In line with this, according to Sella, Maslichah, and Sudaryanti (2020) and (Mikoshi, 2020), accounting control affects the accountability of government agency performance. According to Widaryanti and Pancawardani (2020) research, the accountability of government agencies is not influenced by accounting control. Budiani and Asyike (1921) assert that accounting control during the COVID-19 period harmed the accountability of government agency performance in OPDs in Surabaya City.

In addition to accounting control, compliance with laws and regulations is another influencing variable. Compliance with laws and regulations is a form of compliance with the rules that have been made by authorized state institutions to be complied with by all citizens on a national scale (Haryani & Julita, 2021). Observance of law, regulation, and regulations is the act or behavior of an individual who follows the rules established by state institutions or other authorized officials with the power to regulate and control all aspects thereof (Setyawan et al., 2017). Compliance with laws and regulations is a form of compliance with the rules that have been set by government officials consistently to create a government that has good performance accountability (Wahid et al., 2016). Compliance with laws and regulations is closely tied to financial reporting, which identifies the extent to which regional government resources are utilized within those laws. Government officials must also be consistent and obedient in fulfilling their duties and obligations to create a government with good performance accountability and transparency. Research conducted by Dewata et al. (2020) and Dariana and Harrie (2020) Asserted that adhering to laws and regulations has a significant impact on the accountability of government agencies. Meanwhile, research conducted by Anwar, Siang, and Mitrayati (2022) and Oktaviani (2020) He affirmed that the accountability of government agencies is not influenced by compliance with laws and regulations.

The reporting system is a factor that affects more than just compliance with laws and regulations. The reporting system is a description of the obligation to report the performance of each activity and resource for which accountability must be given (Nurulhuda et al., 2024). According to Hidayattullah and Herdjiono (2015), the reporting system is a report that details various accountability procedures for both the budget unit leader and the head of each budget section. Stakeholders require financial and other information to make decisions that lead to performance accountability. The performance accountability of government agencies is significantly influenced

by the reporting system, as stated in studies by Andriani B et al. (2020) and Isnanto et al. (2019). In line with research by Muslimah, Taufik, and Rusli (2023) which states that it affects the performance accountability of government agencies. In the meantime, Mikoshi's (2020) research suggests that government agencies' accountability for performance remains unaffected by the reporting system.

The existence of gap research from several studies conducted, the variable of budget target clarity by the study of Andriani B et al. (2020) and Isnanto et al. (2019) It was found that budget target clarity has a significant effect on the accountability of government agency performance. Meanwhile, according to the study of Pratama et al. (2019) and Aprilianti et al. (2020) the test results of the Clarity of Budget Targets do not affect the accountability of government agency performance. The accounting control variable by Pratama et al. (2019) and Isnanto et al. (2019) discovered that the accounting control variable has a considerable influence on the accountability of government agency performance. In line with this, according to Sella et al. (2020) and Mikoshi (2020) accounting control affects the accountability of government agency performance. Meanwhile, the study conducted by Widaryanti and Pancawardani (2020) the accounting control variable did not influence the accountability of government agency performance. The variable of compliance with laws and regulations by Muntakoh, Surya, and Supriono (2021), Dewata et al. (2020) and Dariana and Harrie (2020) found that the variable of compliance with laws and regulations has a significant effect on the accountability of government agency performance. Meanwhile, the research conducted by Karima, Maslichah, and Sudaryanti (2021) and Oktaviani (2020) it was found that the variable of compliance with laws and regulations has no effect on the accountability of agency performance. The research of Muntakoh, Surya, and Supriono (2021), Dewata et al. (2020), and Dariana and Harrie (2020), the variable of compliance with laws and regulations has a significant effect on the accountability of government agency performance. However, Karima, Maslichah, and Sudaryanti (2021) and Oktaviani (2020) discovered that the variable of compliance with laws and regulations has no effect. The reporting system variables According to the study of Muslimah et al. (2023), the reporting system variable influences the accountability of government agency performance. According to the findings of Dewata et al. (2020) and Aprilianti et al. (2020), the reporting system variable influences the accountability of government agency performance. Meanwhile, according to Mikoshi (2020), a portion of the reporting system does not influence the accountability of government agency performance.

Based on the existing phenomena and the gap research described above, a study of this phenomenon is required to determine the factors that influence the accountability of government agencies' performance in the SKPD of Barito Kuala Regency in terms of budget target clarity, accounting control, compliance with laws and regulations, and reporting systems. This study is a replication and development of previous research conducted by Mikoshi (2020). This study differs from past research in terms of the research objects and variables to be researched. The study's research object is SKPD in Batola Regency. In the previous study, the research object was KONI in West Sumatra, with the variable of compliance with rules and regulations added to the study. This study, entitled The Influence of Clarity of Budget Targets, Accounting Control, Compliance with Laws and Regulations, and Reporting Systems on the Accountability of Government Agency

Performance in SKPD of Batola Regency, is based on the gap research and the phenomena discussed earlier.

METHOD

The research method used is quantitative with a causal associative approach. This study discusses how the clarity of budget targets, accounting control, compliance with laws and regulations, and reporting systems affect the accountability of government agency performance. Figure 1 shows a research model based on hypothesis derivation:
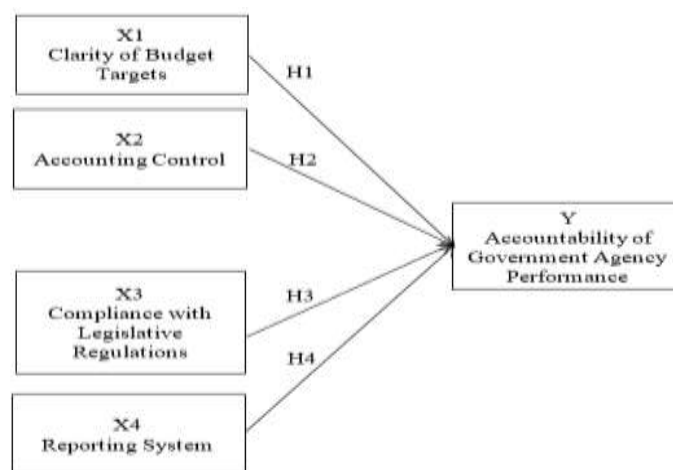

Figure 1. Research Model

The unit of analysis is the organization, namely 46 SKPD Barito Kuala Regency, South Kalimantan province. The population in this study was 435 people, consisting of structural officials and treasurers in 46 SKPDs within the Barito Kuala Regency Government. This study uses the Slovin formula to determine the sample. The calculation obtained from the population of 435 people based on the Slovin formula is as follows:

$$n=435/1+435(0,1)^2)=81,31\approx81$$

The variables explored in this study include Government Agency Performance Accountability (Y) as the dependent variable, as well as independent variables including clarity of budget targets (X1), accounting control (X2), compliance with laws and regulations (X3), and reporting systems (X4). These factors are assessed using interval scales and Likert scales. Primary data were collected directly through distributing questionnaires to respondents. In addition, this study's respondents' characteristics were analyzed to provide a more in-depth demographic picture of the research subjects, such as position, age, and work experience. Validity and reliability tests of the instrument were conducted to ensure that the questionnaire used could measure variables accurately and consistently. Validity tests used the Pearson correlation technique, while reliability was tested with Cronbach's Alpha coefficient. This study uses quantitative data analysis with the help of SPSS,

where data was analyzed through descriptive statistics and multiple linear regression analysis to test the relationship between the variables studied.

RESULT AND DISCUSSION

Description of Respondents' Answer Data for Government Agency Performance Accountability Variables.

Based on the data that was processed, a description of the research data was obtained on the variable of Government Agency Performance Accountability (Y) as can be seen in Table 1.

Table 1. Respondent's answers to the variable of Government Agency Performance Accountability

Accountability of Government Agency Performance	Criteria for Questions Asked	An average score of respondents
Y1	Performance achievement with programs and policies	4.38
Y2	Implementation of budget preparation	4.46
Y3	Vision and mission of the program according to the strategic plan	4.43
Y4	Performance indicators	4.51
Y5	Financial analysis	4.23
Y6	Activity Report	4.43
Y7	Level of success	4.33
Y8	The work program is prepared	3.99
Y9	Lakin as a consideration for the next program	4.16
N=100	Total Average Score	4.32

Table 1, shows the description of respondents' answers to the variable of government agency performance accountability (Y) with the highest average score on questionnaire item number 4, namely with an average score of 4.51, which states that the SKPD agency sets performance indicators in the program that is prepared. The lowest score on questionnaire item number 8 is with an average of 3.99 which states that the preparation of the program accommodates changes and demands of society. The total score obtained by the variable of government agency performance accountability (Y) is 4.32, this means that the SKPD of Barito Kuala Regency has good government agency performance accountability. In the sense that the SKPD of Barito Kuala Regency has fulfilled the requirement of a government entity to be accountable for the organization's success or failure to meet the aims and objectives established. Thus, it is possible to infer that the accountability of government agency performance in the Barito Kuala Regency Government's SKPD has been properly implemented.

Description of Respondents' Answer Data for Budget Target Clarity Variable

Table 2 shows a description of the study data for the Budget Target Clarity variable (X1) as a result of the data processing.

Table 2. Respondent's answers to the Budget Target Clarity variable

Clarity of Budget Targets	Criteria for Questions Asked	An average score of respondents
X1.1	Clear work plan and budget	4.39
X1.2	Compliance of work plan and budget objectives with the RAPBD	4.40
X1.3	Clarity of budget targets	4.41
X1.4	Achieving budget targets with expertise and knowledge	4.09
X1.5	Clarity of targets and participation in budget preparation as dominant factors	4.36
X1.6	Accuracy of targets between budget and realization	4.41
X1.7	Effective budgeting	4.21
X1.8	Budget as an evaluation of agency performance	4.34
N=100	Total Average Score	4.33

Table 2. shows the description of respondents' answers to the budget target clarity variable (X1) with the highest average score on questionnaire items 3 and 6, namely with an average score of 4.41, which states that the SKPD agency specifically determines the clarity of budget targets and the accuracy of budget targets in order to achieve the agency's goals. The lowest score on questionnaire item number 7 is with an average of 4.21, which states that the determination is based on efforts and abilities for their duties and obligations in implementing the budget effectively. The total score obtained by the budget target clarity variable (X1) is 4.33, this means that the clarity of budget targets is very important in the implementation of regional government by SKPD in Barito Kuala Regency, because the budget has quite an impact on government performance while serving the community. These budget objectives will be set in accordance with the goals that the agency wishes to achieve, and the goals and their success will be clearly evident in the government agency's performance accountability report (Suhaesti et al., 2016). It is considered that the clarity of budget aims in the SKPD of the Barito Kuala Regency Government has been effectively executed.

Description of Respondents' Answer Data for Accounting Control Variables

Based on the data processing carried out, a description of the research data was obtained for the Accounting Control variable (X2) as can be seen in Table 3.

Table 3. Respondent's answers to the Accounting Control variable

Accounting Control	Criteria for Questions Asked	An average score of respondents
X2.1	Decision-making based on audit	4.02
X2.2	Lack of systematic and scheduled evaluation	4.50
X2.3	Decision Making based on budget targets	4.33
X2.4	Decision Making based on short and long-term plans	4.04
X2.5	Authorization of transactions	4.16
X2.6	Transactions with valid and legal evidence	4.37
X2.7	Book of accounting records of transactions	4.58
X2.8	Up to date accounting records	4.54
X2.9	Review of financial statements	4.40
N=100	Total Average Score	4.33

Table 3 shows the description of respondents' answers to the accounting control variable (X2) with the highest average score on questionnaire item number 7, namely with an average score of 4.58, which states that SKPD agencies in each transaction record in the accounting notebook. The lowest score on questionnaire item number 1 is an average of 4.02, which states that internal audits or inspections are used as the basis for decision-making tools. The total score obtained by the accounting control variable (X2) is 4.33, which means that a good accounting control system can help SKPDs make better decisions, control activities more effectively, be able to estimate costs and profitability of success and help choose the best alternative in each case and problem, which can help improve the accountability of the agency's performance (Yulianto & Muthaher, 2019). It is concluded that accounting control in the SKPD of the Barito Kuala Regency Government has been implemented well.

Description of Respondents' Answer Data for the Compliance with Legal Regulations Variable

Table 4 shows a description of the study data for the variable Compliance with Legislation (X3) based on the data processing carried out.

Table 4. Respondent's answers to the variable Compliance with Legislation

compliance with statutory regulations	Criteria for Questions Asked	An average score of respondents
X3.1	compliance with statutory regulations	4.31
X3.2	implementation of AKIP according to Permenpan RB number 88 of 2021	4.49
X3.3	there are penalties for officials who do not obey the regulations	4.42
X3.4	Presidential Decree Number 12 of 2019 concerning regional financial management	4.51
X3.5	financial and performance reports based on PP RI number 8 of 2006 concerning financial reporting and performance reports	4.56
X3.6	PP RI number 71 of 2010 concerning SAP in agency financial reporting	4.48
X3.7	Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 77 of 2020 as a guideline for financial management	4.51
N=100	Total Average Score	4.47

Table 4 shows the description of respondents' answers to the variable Compliance with Legislation (X3) with the highest average score on questionnaire item number 5, namely with an average score of 4.56, it specifies that SKPD agencies in each financial and performance report are based on the processes of Government Regulation of the Republic of Indonesia Number 8 of 2006 on financial reporting and performance of government agencies. The lowest score on questionnaire item number 1 is an average of 4.31, which states that SKPD in implementing its accountability is following applicable regulations. The total score obtained by the variable compliance with legislation (X3) is 4.47, this means that good compliance with legislation can prevent the possibility of misappropriation, deviation, or fraud in any form that will hinder the achievement of accountability for the performance of the government agencies (Wahid et al., 2016). Thus, it can

be concluded that compliance with legislation in the SKPD of the Barito Kuala Regency Government has been implemented well.

Respondent's Answer Data for Reporting System Variables

Based on the data processing carried out, a description of the research data was obtained for the Reporting System variable (X3) as can be seen in table 5.

Table 5. Description of respondents' answers to the Reporting System variable

Reporting System	Criteria for Questions Asked	Average score of respondents
X2.1	The preparation of LAKIN is based on applicable laws	4.42
X2.2	LAKIN presentation reflects the regional government's strategic plan	4.44
X2.3	Presentation of target agreements and key performance indicators in LAKIN	4.47
X2.4	LAKIN presentation reflects the measurement of government agency performance	4.42
X2.5	LAKIN presentation reflects government agency performance data	4.43
X2.6	LAKIN presentation reflects the performance achievements of the agency	4.41
N=100	Total Average Score	4.43

Table 5. shows the description of respondents' answers to the reporting system variable (X4) with the highest average score on questionnaire item number 3, namely with an average score of 4.47, which states that the SKPD agency in LAKIN has presented a target agreement and main performance indicators. The lowest score on questionnaire item number 6, namely with an average of 4.41, states that the SKPD agency in LAKIN has reflected the agency's performance achievements. The total score obtained by the reporting system variable (X4) is 4.43, this means that a solid reporting system is required to monitor and oversee managers' performance in executing the agreed budget. The local government is required to disclose financial and other information that will be utilized for economic, social, and political decision-making by interested parties.(Kusumaningrum, 2010). Thus, it can be concluded that the reporting system at the SKPD of the Barito Kuala Regency Government has been implemented well.

Validity test

The significance test is carried out by comparing the calculated r-value with the r table for a degree of freedom (df) = n-2, in this study (n) is 100 and the size of df can be calculated as 100-2 = 98 with alpha 0.05, r table = 0.202 is obtained.

Table 6. Results of the Research Instrument Validity Test

Variable	Item	r-table	r-count	Information
Accountability of Government Agency Performance	Y1	0,202	0,841	*Valid*
	Y2	0,202	0,792	*Valid*
	Y3	0,202	0,869	*Valid*
	Y4	0,202	0,731	*Valid*
	Y5	0,202	0,837	*Valid*
	Y6	0,202	0,825	*Valid*
	Y7	0,202	0,816	*Valid*
	Y8	0,202	0,733	*Valid*
	Y9	0,202	0,804	*Valid*
Clarity of Budget Targets (X1)	X1-1	0,202	0,699	*Valid*
	X1-2	0,202	0,761	*Valid*
	X1-3	0,202	0,759	*Valid*
	X1-4	0,202	0,742	*Valid*
	X1-5	0,202	0,781	*Valid*
	X1-6	0,202	0,834	*Valid*
	X1-7	0,202	0,723	*Valid*
	X1-8	0,202	0,780	*Valid*
Accounting Control (X2)	X2-1	0,202	0,604	*Valid*
	X2-2	0,202	0,706	*Valid*
	X2-3	0,202	0,278	*Valid*
	X2-4	0,202	0,634	*Valid*
	X2-5	0,202	0,782	*Valid*
	X2-6	0,202	0,657	*Valid*
	X2-7	0,202	0,687	*Valid*
	X2-8	0,202	0,721	*Valid*
	X2-9	0,202	0,600	*Valid*
Compliance with Legislative Regulations (X3)	X3-1	0,202	0,260	*Valid*
	X3-2	0,202	0,698	*Valid*
	X3-3	0,202	0,645	*Valid*
	X3-4	0,202	0,777	*Valid*
	X3-5	0,202	0,756	*Valid*
	X3-6	0,202	0,531	*Valid*
	X3-7	0,202	0,781	*Valid*
Reporting System (X4)	X4-1	0,202	0,869	*Valid*
	X4-2	0,202	0,925	*Valid*
	X4-3	0,202	0,938	*Valid*
	X4-4	0,202	0,941	*Valid*
	X4-5	0,202	0,920	*Valid*
	X4-6	0,202	0,902	*Valid*

Table 6 shows the results of the validity tests. The table shows that all statements from each variable are legitimate, as the r-count value is greater than the r-table. Results of the Research Instrument Validity Test.

Reliability Test

The Cronbach alpha statistical test is used for reliability assessment. A variable is considered dependable if its Cronbach's alpha value is larger than 0.60 (Ghozali, 2018).

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Table 7. Results of Variable Reliability Test

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No	Variable	R alpha count	R alpha table	Information
1	Accountability of Government Agency Performance	0,931	0,60	Reliable
2	Clarity of Budget Targets	0,891	0,60	Reliable
3	Accounting Control	0,801	0,60	Reliable
4	Compliance with Legislative Regulations	0,739	0,60	Reliable
5	Reporting System	0,961	0,60	Reliable

Based on the results of the reliability test, it demonstrates that all variables in the research have an Alpha value larger than 0.60, implying that each indication of the variable is dependable.

Normality test

The normality of data distribution was tested using Kolmogorov-Smirnov statistics. Table 8 presents the normalcy test findings.

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Table 8. Normality Test Results

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No	Model	Kolmogorov Smirnov	*Asymp. Sig. (2-tailed)*	*Information*
1	$Y = \alpha + \beta_1 X_1 + \beta_1 X_2 + \beta_1 X_3 + \beta_1 X_4 + e$	0,070	0,200	Accepted

Table 8 shows that the normality test for the first regression equation model yielded a Kolmogorov-Smirnov value of 0.070 with a significance level of 0.200. It is known that Asymp. Sig. (2-tailed) in the two regression equation models is more than 0.05. So we may infer that the regression equation model has satisfied the assumption of data normality.

Multicollinearity Test

Nugroho (2005) states that there is no multicollinearity between one independent variable and another if the VIF (Variance Inflation Factor) is less than 10 and the Tolerance number is more than 0.1. Table 9 presents the multicollinearity test findings.

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Table 9. Multicollinearity Test Results

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No	Model	Tolerance	VIP	Information
1	$Y = \alpha + \beta_1 X_1 + \beta_1 X_2 + \beta_1 X_3 + \beta_1 X_4 + e$	0,465	2,150	Accepted
		0,387	2,583	Accepted
		0,935	1,069	Accepted
		0,454	2,201	Accepted

Table 5.20 shows that there is no multicollinearity between the independent variables in the multiple linear regression model, since the tolerance is greater than 0.10 and the VIF is less than 10.

Heteroscedasticity Test

This test may be assessed using the Glejser Test, with a level of significance greater than 0.05 indicating that the regression model is devoid of heteroscedasticity concerns. Table 10 shows the results of the heteroscedasticity test.

Table 10. Heteroscedasticity Test Results

No	Model	T	Sig.	Information
1	Abress = α + β1X1+ β1X2 + β1X3 + β1X4 + e	0,816	0,416	Accepted
		-1,395	0,166	Accepted
		1,978	0,051	Accepted
		-0,571	0,569	Accepted

According to the test findings, no independent factors have a significant influence on the dependent variable, which is the absolute residual (Abress). The t-count significance values are all bigger than alpha ($\alpha = 0.05$), indicating that the regression model is devoid of heteroscedasticity concerns.

Multiple Linear Regression Analysis

Multiple linear regression analysis is used to test the direct interaction between the independent variables (Budget Target Clarity, Accounting Control, Compliance with Laws and Regulations, and Reporting System) and the dependent variable (Accountability of Government Agency Performance); the results of the equation are shown in table 11.

Tabel 11. Multiple Linear

Variable	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Information
	B	Std. Error	Beta			
(Constant)	3,767	4,173		0,903	0,369	
X1	0,276	0,099	0,237	2,804	0,006	Accepted
X2	0,332	0,112	0,274	2,960	0,004	Accepted
X3	0,181	0,113	0,095	1,595	0,114	Rejected
X4	0,547	0,118	0,395	4,616	0,000	Accepted
F			51,487			
Sig.F			0,000			
R Square			0,684			
Adjusted RSquare			0,671			

Table 11 shows the value of the determination coefficient (R Square) of 0.684, indicating that the Accountability of Government Agency Performance can be explained by the variables Clarity of Budget Targets, Accounting Control, and Reporting Systems by 68.4%, with the remaining 31.6% explained by other variables that were not studied. The F test value of 51.487, with a significance level of 0.000, indicates that clear budget targets, accounting control, compliance with laws and regulations, and reporting systems impact the accountability of government agency performance. This suggests that the model used in this study is feasible.

The t-test results in table 11 show a t-value of 2.804 with a significance value of 0.006, which is smaller than the set significance level (α = 0.05). This suggests that Budget Target Clarity has a positive effect on the Performance Accountability of Government Agencies SKPD in Barito Kuala Regency. Accounting Control has a positive effect on the performance accountability of government agencies in Barito Kuala Regency, with a value of 2.960 and a significance value of 0.004, which is less than the set significance level (α = 0.05). The Compliance with Regulations variable has a value of 1.595 and a significance level of 0.114, indicating that it has no impact on the performance accountability of government agencies in Barito Kuala Regency (α = 0.05). The Reporting System variable has a value of 4.616 and a significance value of 0.000, indicating a positive effect on the performance accountability of government agencies in Barito Kuala Regency.

The Influence of Budget Target Clarity on Performance Accountability of Government Agencies in Barito Kuala Regency.

The first hypothesis (H1) suggests that the clarity of budget targets improves accountability of government agency performance in Batola Regency's SKPD. The study accepts H1 based on a t-test of the Clarity of Budget Targets variable with a significance level of 0.006, which is less than the threshold of α = 0.05. According to empirical research, the direction of the regression coefficient of 0.276 indicates that clarity of budget targets has a beneficial influence on the accountability of government agency performance. Based on the test results and the hypothesis, it can be concluded that this study was successful in testing the effect of Clarity of Budget Targets on Accountability of Government Agency Performance in SKPD of Batola Regency, which shows that Clarity of Budget Targets has a positive effect on Accountability of Government Agency Performance SKPD in Batola Regency. The findings of this study confirm the findings of Andriani B et al. (2020) and Isnanto et al. (2019), who demonstrated that clarity of budget objectives has a substantial impact on the accountability of government agency performance. However, this contradicts the findings of Pratama et al. (2019), Aprilianti et al. (2020), and Mikoshi (2020), who found that the clarity of budget objectives had no effect on the accountability of government agency performance.

The conclusions of this study are substantiated by empirical data where respondents' replies to the clarity of budget aims in the first question, which said that 45% agreed and 48% strongly agreed that the work plan and budget were clear and comprehensive, the second question, which stated that 48% agreed and 47% strongly agreed that the objectives of the work plan and budget were compliant with the RAPBD, the third question, which stated that 41% agreed and 51% strongly agreed that the budget targets were known very clearly and specifically, the fourth question, which stated that 42% agreed and 36% strongly agreed that high expertise and knowledge were needed to achieve budget targets, the fifth question, which stated that 53% agreed and 42% strongly agreed that the clarity of budget targets and participation in budget preparation were one of the dominant factors that supported the goals of the agency effectively.

The sixth question stated that 48% agreed and 47% strongly agreed that budgeting with its implementation/realization has been right on target which will later be used to achieve the agency's goals effectively, the seventh question stated that 54% agreed and 36% strongly agreed that effective budget implementation is determined by the efforts made, a person's quality capabilities, participation, target setting, and a person's perception of their duties and obligations, and the

eighth question stated that 49% agreed and 44% strongly agreed that the budget is an expectation for the agency at the beginning of the budget year, while at the end of the budget year, the budget is a standard for evaluating the agency's performance which means that clarity of budget targets is very important in the implementation of regional government by SKPD in Barito Kuala Regency.

These results corroborate agency theory. In agency theory, the principal is the person that grants the mandate to another party, namely the agent, to carry out all operations on behalf of the principal as a decision maker (Jensen & Smith, 1984). Specific, clear and understandable budget targets by budget implementers will make the results more productive, effective and efficient which will affect government performance while serving the community. These budget targets will be prepared according to the targets that the agency wants to achieve and the targets and achievement of these budget targets are clearly visible in the government agency performance accountability report (Suhaesti et al., 2016).

The impact of accounting controls on the performance accountability of government agencies in Barito Kuala Regency.

The second hypothesis (H2) indicates that Accounting Control improves the performance accountability of government agencies (SKPD) in Batola Regency. The study accepts H2 due to a significant t-test result of 0.004 for the Accounting Control variable, which is less than the significance level of $\alpha = 0.05$. The regression coefficient of 0.332 indicates a positive effect of Accounting Control on the performance accountability of government agencies. According to the results of the hypothesis, it is concluded that this study has succeeded in testing the effect of Accounting Control on the Performance Accountability of Government Agencies SKPD in Batola Regency, which shows that Accounting Control has a positive effect on the Performance Accountability of Government Agencies SKPD in Batola Regency. This study's findings corroborate the findings of Isnanto et al. (2019), Sella et al. (2020), and Mikoshi (2020), who all found that accounting control had a substantial impact on government agency performance accountability. However, this contradicts the findings of Widaryanti and Pancawardani (2020) and Budiani and Asyik (2021), who found that accounting control did not influence the accountability of government agency performance.

The study's findings are confirmed by actual data, with 40% agreeing and 32% strongly agreeing that internal audit or examination is utilized as the foundation for decision-making tools in response to the first question about accounting control, in the second question, 38% agreed, and 56% strongly agreed, that systematic and planned assessments are not utilized as the basis for decision-making tools. According to the third question, 38% agreed and 49% strongly agreed that budget target setting serves as the foundation for decision-making tools. The fourth question stated that 53% agreed and 30% strongly agreed that short-term and long-term plans are used as the basis for decision-making tools. The fifth question stated that 48% agreed and 36% strongly agreed that transactions cannot be carried out without authorization from the authorized party. The sixth question stated that 42% agreed and 49% strongly agreed that every transaction that occurs in the agency has been supported by valid and legitimate transaction evidence. The seventh question stated that 31% agreed and 64% strongly agreed that every transaction has been recorded in the accounting notebook. The eighth question stated that 34% agreed and 61% strongly agreed that accounting records are kept "up-to-date" and the ninth question stated that 45% agreed and

48% strongly agreed that financial reports are reviewed and approved first by the head of the finance/accounting sub-section before being distributed, indicating that accounting control is very important in the implementation of local government by SKPD in Barito Kuala Regency.

These results also corroborate agency theory. In agency theory, the principal grants a mandate to another party, called the agent, to carry out all operations on behalf of the principal in his role as a decision-maker (Jensen & Smith, 1984). This means that accounting control is very important in the implementation of local government by SKPD in Barito Kuala Regency, because with accounting control, government agencies can control and assess all activities and responsibilities carried out by the agency, such as assessing whether the activities carried out by the government have been economical, efficient, and the effectiveness of services from local government agencies to the community, this is one of the. Achieving these KPIs is a step toward improving the quality of accountability for the performance of local government entities. As a result, the higher the accounting control, the more accountable the performance of local government institutions (Pratama et al., 2019).

The Influence of Compliance with Legislation on Performance Accountability of Government Agencies in Barito Kuala Regency.

The third hypothesis (H3) indicates that compliance with legislation improves the performance accountability of government agencies SKPD in Batola Regency. The study's results show that H3 cannot be accepted. The t-test value for the Compliance with Regulations variable is 1.595 with a significance value of 0.114, which exceeds the significance criterion of $\alpha = 0.05$. The mismatch of the test findings with the hypothesis suggests that this study has not been able to verify the influence of compliance with legislation on the performance accountability of government agencies SKPD in Batola Regency. Empirical evidence shows that respondents' answers that lead to compliance with laws and regulations in the preparation and management of finances as a form of accountability for the performance of government agencies, are in contrast to the results of the t-test values which show that the variable of compliance with laws and regulations has no effect on the Performance Accountability of Government Agencies SKPD in Batola Regency. This study's findings are consistent with those of Anwar et al. (2022), Karima et al. (2021), and Oktaviani (2020), which found that compliance with rules and regulations had no influence on government agency performance accountability. However, this is not consistent with studies by Dewata et al. (2020) and Dariana and Harrie (2020), which indicates that compliance with rules and regulations has a major influence on the performance accountability of government entities.

The ineffectiveness of the compliance variable with laws and regulations is suspected because of several questions given to respondents, not all of them agreed. On questions related to the implementation of AKIP according to Permenpan RB number 88 of 2021, 7% disagreed and were neutral, which means that there is a phenomenon that is not in accordance with regulations, pressure to produce good accountability reports so that in the process it is likely not in accordance with the rules. Regarding questions related to the existence of penalties for officials who do not comply with the regulations, 4% disagreed and were neutral, which means that there is a phenomenon that the monitoring and law enforcement mechanism for violations of regulations is not running well so that compliance with regulations is only a formality without substance. Regarding questions related to Permendagri RI number 77 of 2010 as a guideline for financial

management, 3% disagreed and were neutral, which means that the existing apparatus/human resources (HR) may not fully understand the importance of guidelines in regional financial management.

Respondents' answers related to disagreement and neutrality indicate that there is still non-compliance by some SKPD concerning compliance with laws and regulations. This is thought to be due to a lack of understanding of the application of laws and regulations. Research by Karima et al. (2021) states that one of the reasons for the lack of effect of compliance with laws and regulations on the accountability of government agency performance is because they do not understand the application of a system or the laws and regulations that are enforced, so that performance accountability will not increase.

The Influence of the Reporting System on the Performance Accountability of Government Agencies in Barito Kuala Regency.

The fourth hypothesis (H4) asserts that the Reporting System improves the performance accountability of government agencies (SKPD) in Batola Regency. The study accepted H4 based on a t-test value of 4.616 with a significance value of 0.000, which is smaller than the set significance level of $\alpha = 0.05$. Empirical evidence shows that the Reporting System can affect the Performance Accountability of Government Agencies in the direction of 0.000. Based on the results and the hypothesis, it is concluded that this study was successful in testing the Reporting System on the Performance Accountability of Government Agencies SKPD in Batola Regency, demonstrating that the Reporting System influences the Performance Accountability of Government Agencies SKPD in Batola Regency.

The findings of this study confirm the findings of Andriani B et al. (2020) and Isnanto et al. (2019), who demonstrated that the reporting system has a considerable impact on the accountability of government agency performance. However, this contradicts the findings of Muslimah et al. (2023) and Mikoshi (2020), who found that the reporting system did not affect the accountability of government agency performance. The conclusions of this study are backed by empirical data. According to respondents' replies to the reporting system on the first question, 45% agreed and 50% strongly agreed that the government agency performance report (LAKIN) given was made based on relevant legislation. The second question stated that 42% agreed and 52% strongly agreed that the government agency performance report (LAKIN) presented reflected the regional government's strategic plan. The third question stated that 42% agreed and 53% strongly agreed that the government agency performance report (LAKIN) had presented target agreements and main performance indicators.

The fourth question stated that 44% agreed and 50% strongly agreed that the government agency performance report (LAKIN) reflects the measurement of government agency performance. The fifth question stated that 48% agreed and 36% strongly agreed that the government agency performance report (LAKIN) reflects government agency performance data. The sixth question stated that 42% agreed and 49% strongly agreed that the government agency performance report (LAKIN) reflects the agency's performance achievements, which means that the reporting system is very important in the implementation of regional government by SKPD in Barito Kuala Regency. These findings also provide credence to the agency theory, which holds that the principal

is the party who delegated authority to another party, the agent, to carry out all acts on the principal's behalf in his position as a decision-maker. A good reporting system is required to monitor and oversee managers' performance in carrying out the budgeted activities. Regional governments are required to offer financial and other information that interested parties will use to make economic, social, and political decisions (Kusumaningrum, 2010).

Research Implications

The results of this study provide important contributions to the accounting literature, especially related to the Performance Accountability of Government Agencies (SKPD) in Barito Kuala Regency. This study shows that Clarity of Budget Targets, Accounting Control, and Reporting Systems positively influence the Performance Accountability of Government Agencies in SKPD of Barito Kuala Regency. This finding is in line with the agency theory, where the Regional Work Unit (SKPD) as an agent has the responsibility to submit a government agency performance report (LAKIN) to the principal, namely the Regent, at the end of each budget year. Accountability here does not only include administrative responsibility but also reflects the success of SKPD in providing transparent and open information to the public regarding all activities and performance that have been carried out. Thus, this study strengthens the argument that increasing the clarity of budget targets, effective accounting control, and a good reporting system can encourage a higher level of accountability in government agencies, which ultimately increases public trust and the effectiveness of governance.

The practical implications of this study provide several important recommendations that can be implemented by local governments to improve the accountability of government agency performance, especially in the SKPD environment of Barito Kuala Regency. *First*, local governments need to set a detailed budget with specific and clear targets. This clarity will make it easier for budget implementers to understand and implement the budget more productively, which will ultimately increase effectiveness and efficiency in achieving goals. With specific budget targets, targets and achievements can be more easily measured and visible in government agency performance accountability reports. *Second*, local governments need to pay attention to the accounting control system on an ongoing basis. Effective control must be carried out by superiors and employees to ensure that organizational activities run efficiently and organizational goals can be achieved properly. Continuous accounting control will provide acceptable confidence regarding the achievement of these goals.

Third, increasing compliance with laws and regulations in regional financial management must be carried out seriously and consistently. This can be achieved by creating an integrity pact in regional financial management and imposing strict sanctions for violations of applicable regulations. In addition, good coordination and guidance from the central government to local governments are also important factors in improving performance accountability. *Fourth*, local governments must strengthen the reporting system to facilitate performance monitoring and control. A good reporting system allows local governments to present financial information and other information that is relevant to decision-making by various interested parties, both in economic, social, and political contexts. *Fifth*, SKPD apparatus or employees need to continue to improve their knowledge regarding regulations regarding performance accountability of government agencies. A

better understanding of the legal basis will help them produce more accountable and reliable accountability reports. Continuous evaluation of deficiencies in LAKIN reporting is also very important to improve the quality of reports produced from year to year so that it can improve the efficiency and effectiveness of the organization as a whole. By implementing these recommendations, local governments are expected to be able to improve the quality of governance and public trust in the performance of government agencies.

CONCLUSION

The main objective of this study is to determine whether the clarity of budget targets, accounting control, compliance with laws and regulations, and reporting systems affect the performance accountability of government agencies in Barito Kuala Regency. The findings of the hypothesis test indicate that the clarity of budget targets, accounting control, and reporting systems have a good effect on the performance accountability of government agencies in Barito Kuala Regency. Based on the findings of this study, several suggestions and recommendations can be put forward to improve the performance accountability of government agencies in Barito Kuala Regency. Local governments must ensure that budget targets are set specifically and understood by all implementers. This is done so that target achievement can be measured clearly and can be accounted for in performance reports. In addition, accounting controls must be implemented and monitored strictly so that all operations can run economically, efficiently, and effectively to improve the quality of services provided to the community. Strict supervision and regular evaluation of accounting controls will help find and fix system weaknesses, which in turn will improve the accountability of government agency performance. Local governments must also strengthen the reporting system so that all stakeholders can see performance and financial information clearly, allowing for appropriate decision-making based on accurate data. The results of the study showed that compliance with laws and regulations did not have a direct impact on performance accountability, but improving compliance should be a top priority. Local governments must combat selfish behavior and conflicts of interest by providing training, implementing a code of ethics, and imposing strict sanctions on those who violate them. Overall, these actions are expected to improve performance accountability, governance, and public trust in the government.

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