

The Effects of Budget Targets Clarity, Reporting System and Governmental Apparatus Competence on the Quality of Performance Accountability Reports of Government Agencies With Internal Control as a Moderating Variable in Deli Serdang Regency

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ABSTRACT

The aim of this study was to analyze the effects of budget targets clarity, reporting system, and governmental apparatus competence on the quality of performance accountability reports of government agencies with internal control as moderating variable in the Government of Deli Serdang Regency. The type of this research was associative causality. This study was conducted using survey method by distributing questionnaires to the compilers of performance accountability reports of government agencies in Deli Serdang. The population of this study was all the OPD in the Government of Deli Serdang Regency which amounted to 54 OPD, consisting of 108 respondent samples including financial and program sub-treasurer and expenditure treasurer. Data analysis method used was descriptive statistical analysis and Partial Least Square (SEM-PLS) analysis. The analysis was assisted by Smart PLS 3.0 program. The results of this study showed that the budget targets clarity and governmental apparatus competence had a significant positive effect on the quality of performance accountability reports of government agencies and reporting system had no significant negative effect on the quality of performance accountability report of government agencies, while internal control was not able to moderate the budget targets clarity, reporting system and governmental apparatus competence on the quality of performance accountability report of government agencies in Deli Serdang Regency.

Keywords: Budget Targets Clarity, Reporting System, Governmental Apparatus Competence, Internal Control and Quality of Performance Accountability Report of Government Institution

INTRODUCTION

Governance is an integral process and part of the making and implementation of public policy, which is guided by the rules, both written and unwritten. In practice, good governance is based on the principles of transparency, accountability, participation by promoting legal and equity

safeguards effectively and efficiently. Through the application of the principles of good governance is expected to give birth to public policies that are able to answer the challenges and problems that exist in the midst of society. Therefore, efforts in improving the delivery of public services must continue to be carried out by

prioritizing the principles mentioned and oriented to the improvement of service delivery to the needs and satisfaction of the community. As the fulfillment of the public demand for performance accountability, the government implements the Performance Accountability System of Government Institutions (SAKIP) integrated with strategic planning system, budget system and government accounting system as regulated in Government Regulation Number 8 in 2006 regarding Financial Reporting and Performance of Government Institution. This system then produces the Government Institution Performance Accountability Report (LAKIP) as its output. This system measures the success or failure of programs and activities by evaluating performance levels that can be realized in return for budgetary spending and feedback on failures of achievement for future strategy improvements (Amri, 2012).

Government agencies responsible for implementing performance accountability systems and reporting are agencies of the Central Government, Provincial Governments and District/City Local Governments. A qualified LAKIP must meet the general guidelines of the LAKIP evaluation consisting of five basic components of performance management such as: performance planning (30%), performance measurement (25%), performance reporting (15%), internal evaluation (10%), and achievement of organizational goals/performance (20%). Based on initial observation, Deli Serdang Regency until now still not able to present Accountability and Performance Report of Government Institution (LAKIP) with satisfying predicate seen from result of evaluation of LAKIP during last 4 (four) years get value "CC" (adequate) until "D"(very less) can be seen in the table as follows:

Year	Grade	Description
2013	D	Very Less
2014	CC	Adequate (Sufficient)
2015	CC	Adequate (Sufficient)
2016	CC	Adequate (Sufficient)

Various researches related to factors affecting the quality of LAKIP have been carried out, among others, the clarity factor of budget targets (Hafiz, 2016), factor of reporting system (Zakiyudin, 2015), competence factor of governmental apparatus (Wardhana *et al*, 2015), and internal control factor (Silalahi, 2017) and (Harahap, 2017). The results showed that the inconsistency between the researchers with the other researchers to make the researchers suspect the existence of other factors that influence the factors of the (predictor) quality of LAKIP with quality LAKIP (criterion). Factors that influence it are called moderator factors that can strengthen and/or weaken the influence between criterion and predictor (Sanusi, 2011).

Based on the description of the factors that cause the quality of LAKIP above, this study aims to examine and analyze the effect of clarity of budget targets, reporting system and competence of government apparatus on the quality of LAKIP in Deli Serdang Regency and to test and analyze internal control ability in moderating influence between clarity of budget targets, reporting system and competence of government apparatus with LAKIP quality in Deli Serdang Regency. From the purpose of this research then submitted four alternative hypothesis that were:

- The budget targets clarity had a positive effect on the quality of LAKIP in the Government of Deli Serdang Regency.
- The reporting system had a positive effect on the quality of LAKIP in the Government of Deli Serdang Regency.
- The governmental apparatus competence had a positive effect on the quality of LAKIP in the Government of Deli Serdang Regency.
- The internal control was able to moderate the influence between the budget targets clarity with the quality of LAKIP in the Government of Deli Serdang Regency.

- The Internal control was able to moderate the influence between the reporting system with the quality of LAKIP in the Government of Deli Serdang Regency.
- The internal control was able to moderate the influence between the governmental apparatus competence with the quality of LAKIP in the Government of Deli Serdang Regency.

MATERIALS AND METHODS

Method of Collecting Data

This study was a survey research that was conducted by collecting information about the characteristics, actions, opinions of a group of representative respondents who were considered as population by using questionnaires as a means of data collection and based on explanation level of this research included in associative research causality, that was research conducted with the purpose of knowing the relationships and causes between two or more variables (Lubis, 2016). This study was located in the Government of Deli Serdang Regency. The population was Kasubbag Finance, Program and Expenditure Treasurer in the Government of Deli Serdang Regency amounted to 108 respondents. The sampling method was applied by census technique where the entire population was used as research sample.

Data Analysis Method

The data analysis techniques used in this study was a Structural Equation Modeling (SEM) with the assistance of Smart PLS software (Partial Least Square). In PLS-SEM analysis usually consisted of two sub models namely the model of measurement (outer model) and structural model (inner model). The test criteria were performed on both models.

1. Outer Model (Measurement Model)

This model specifies the relationship between latent variables with indicator indicators or it can be said that the outer model defines how each indicator relates to

its latent variables. Test performed on outer model:

- a. Convergent Validity. The value of convergent validity is the value of loading factor on the latent variable with its indicators. Expected value > 0.7 , loading factor between $0.50 - 0.70$ is still acceptable. (Haryono, 2016)
- b. Discriminant Validity. This value is a value of cross loading factor that is useful to determine whether the construct has an adequate discriminant that is by comparing the loading value on the intended construct must be greater than the loading value with other constructs.
- c. Composite Reliability. Data with Composite Reliability of ≥ 0.7 (Ghozali & Latan, 2015) have high reliability.
- d. Average Variance Extracted (AVE). Expected AVE value ≥ 0.5 (Ghozali & Latan, 2015) The above test is a test of the outer model for the reflective indicator.

2. Inner Model (Structural Model)

Tests on the structural model are performed to test the relationship between latent constructs. Some tests for the structural model are:

- a. Estimate for Path Coefficients, is the coefficient value of the path or the magnitude of the relationship or the influence of the latent construct performed by the bootstrapping procedure.
- b. Hypothesis Testing, To test the hypothesis using the statistical value then for alpha 5% t-statistical value used is greater than 1.96 through the bootstrapping process (Ghozali & Latan, 2015).
- c. R Square on endogenous constructs. R Square value is the coefficient of determination in endogenous constructs. According to Ghozali (2015) the value of R square is 0.67 (strong), 0.33 (moderate) and 0.19 (weak)
- d. Test Effect Size, shows the interaction between independent variables with

moderating variables in affecting the dependent variable. The reference values used were 0.02 indicating a small effect, 0.15 indicating medium and 0.35 indicating large (Chin, 1998 in Ghozali & Latan 2015).

RESULTS

Evaluation of Outer Model

1. Convergent Validity

Result of data calculation with PLS algorithm method, hence loading factor value was presented in following table:

Variable	Indicator	Loading Factor	Conclusion
Budget Targets Clarity (X1)	BTC1	0.868	Valid
	BTC2	0.916	Valid
	BTC3	0.901	Valid
	BTC4	0.859	Valid
	BTC5	0.861	Valid
	BTC6	0.898	Valid
	BTC7	0.745	Valid
Reporting System (X2)	RS1	0.779	Valid
	RS2	0.879	Valid
	RS3	0.888	Valid
	RS4	0.898	Valid
	RS5	0.884	Valid
	RS6	0.883	Valid
Governmental Apparatus Competence (X3)	GAC1	0.873	Valid
	GAC2	0.898	Valid
	GAC3	0.901	Valid
	GAC4	0.834	Valid
	GAC5	0.741	Valid
	GAC6	0.670	Valid
	GAC7	0.631	Valid
Internal Control (Z)	IC1	0.803	Valid
	IC2	0.806	Valid
	IC3	0.850	Valid
	IC4	0.856	Valid
	IC5	0.872	Valid
	IC6	0.888	Valid
	IC7	0.844	Valid
	IC8	0.804	Valid
	IC9	0.681	Valid
	IC10	0.745	Valid
Quality of LAKIP (Y)	QL1	0.838	Valid
	QL2	0.846	Valid
	QL3	0.876	Valid
	QL4	0.872	Valid
	QL5	0.884	Valid
	QL6	0.871	Valid
	QL7	0.875	Valid
	QL8	0.857	Valid

The table above showed that the loading factor value was good for all constructs above 0.6. So it could be concluded that all

values of loading factor valid for use in subsequent research or all value factor loading already meet criteria on rule of thumb.

2. Discriminant Validity

The cross-loading table showed the whole of the construct construct otherwise had a good discriminant. Where each construct had the highest relation with its own variable. There was no greater occurrence of a particular indicator that was not of the same variable. (Ghozali, 2015). Output discriminant validity of the results of data processing as shown in the following table:

Indicator	X1	X2	X3	Z	Y
BTC1	0.868	0.632	0.390	0.552	0.589
BTC2	0.916	0.640	0.444	0.569	0.627
BTC3	0.901	0.595	0.427	0.606	0.616
BTC4	0.859	0.519	0.412	0.565	0.574
BTC5	0.861	0.467	0.437	0.521	0.535
BTC6	0.898	0.631	0.467	0.561	0.649
BTC7	0.745	0.554	0.341	0.434	0.497
RS1	0.442	0.779	0.374	0.499	0.401
RS2	0.570	0.879	0.486	0.585	0.508
RS3	0.610	0.888	0.523	0.589	0.549
RS4	0.615	0.898	0.490	0.550	0.532
RS5	0.585	0.884	0.359	0.586	0.411
RS6	0.642	0.883	0.461	0.600	0.509
GAC1	0.382	0.456	0.873	0.488	0.429
GAC2	0.460	0.496	0.898	0.571	0.516
GAC3	0.514	0.532	0.901	0.545	0.552
GAC4	0.384	0.347	0.834	0.289	0.459
GAC5	0.249	0.377	0.741	0.312	0.368
GAC6	0.413	0.395	0.670	0.391	0.443
GAC7	0.185	0.242	0.631	0.154	0.257
IC1	0.454	0.467	0.384	0.803	0.383
IC2	0.433	0.459	0.370	0.745	0.496
IC3	0.544	0.510	0.444	0.806	0.510
IC4	0.535	0.520	0.446	0.850	0.513
IC5	0.573	0.561	0.412	0.856	0.484
IC6	0.531	0.584	0.462	0.872	0.476
IC7	0.591	0.627	0.482	0.888	0.449
IC8	0.449	0.556	0.458	0.844	0.411
IC9	0.580	0.581	0.394	0.804	0.497
IC10	0.427	0.459	0.356	0.681	0.480
QL1	0.575	0.434	0.436	0.531	0.838
QL2	0.563	0.411	0.438	0.480	0.846
QL3	0.576	0.462	0.455	0.510	0.876
QL4	0.574	0.478	0.414	0.503	0.872
QL5	0.579	0.582	0.508	0.521	0.884
QL6	0.587	0.483	0.542	0.457	0.871
QL7	0.630	0.528	0.536	0.497	0.875
QL8	0.600	0.513	0.511	0.523	0.857

The table above could be concluded that all constructs in the estimated model had met the discriminant validity criteria of the square root value of each AVE construct

greater than the correlation value between the constructs.

3. Average Variance Extracted (AVE)

AVE described the average variance or discriminant extracted on each indicator, so that the ability of each item to divide

measurements with others could be known. AVE values equal to or above 0.5 indicate good convergence and discriminant. AVE output from the data processing as shown in the following table:

Variable	AVE Convergent Validity	AVE Discriminant Validity
Budget Targets Clarity (X1)	0.749	0,866
Reporting System (X2)	0.756	0,870
Governmental Apparatus Competence (X3)	0.638	0,799
Internal Control (Z)	0.668	0,817
Quality of LAKIP (Y)	0.748	0,865

4. Composite Reliability

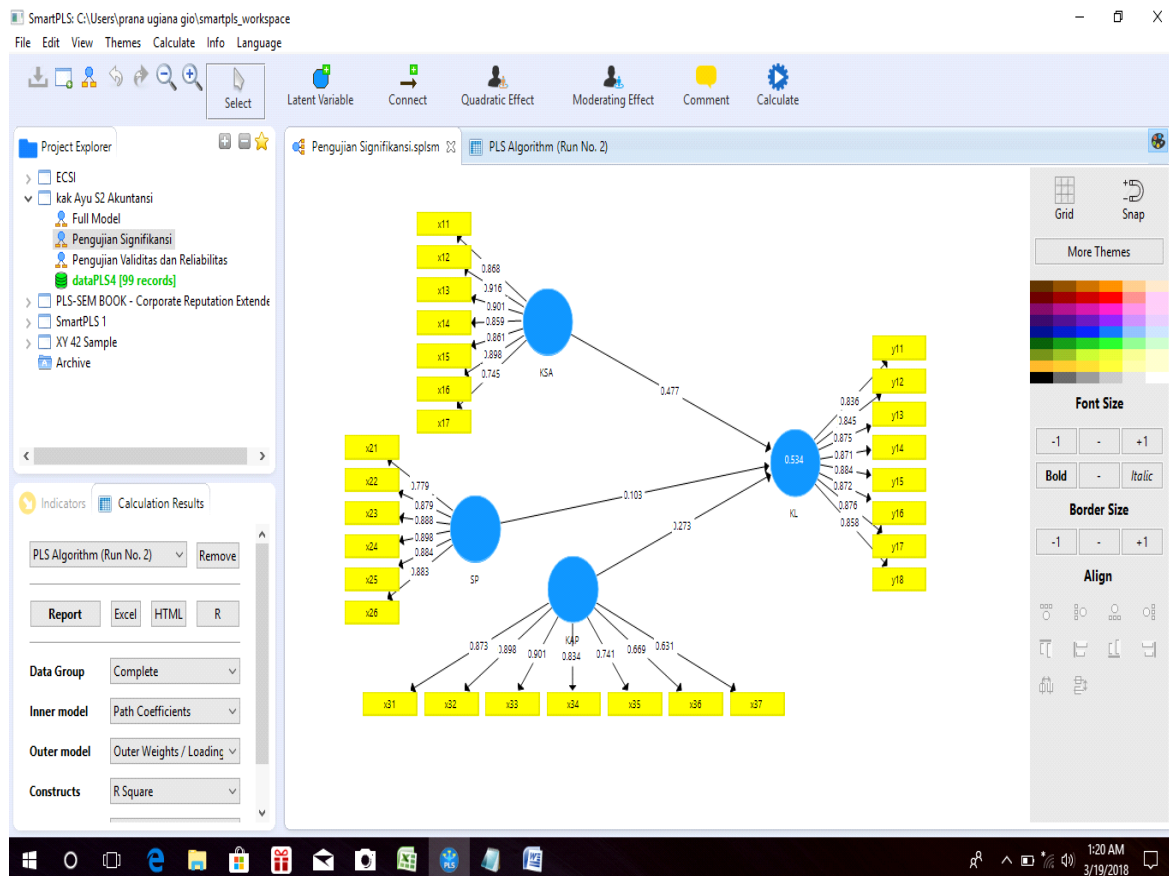
Composite reliability results could be seen in the following table:

Variable	Composite Reliability	Description
Budget Targets Clarity (X1)	0.954	Reliable
Reporting System (X2)	0.949	Reliable
Governmental Apparatus Competence (X3)	0.924	Reliable
Internal Control (Z)	0.952	Reliable
Quality of LAKIP (Y)	0.960	Reliable

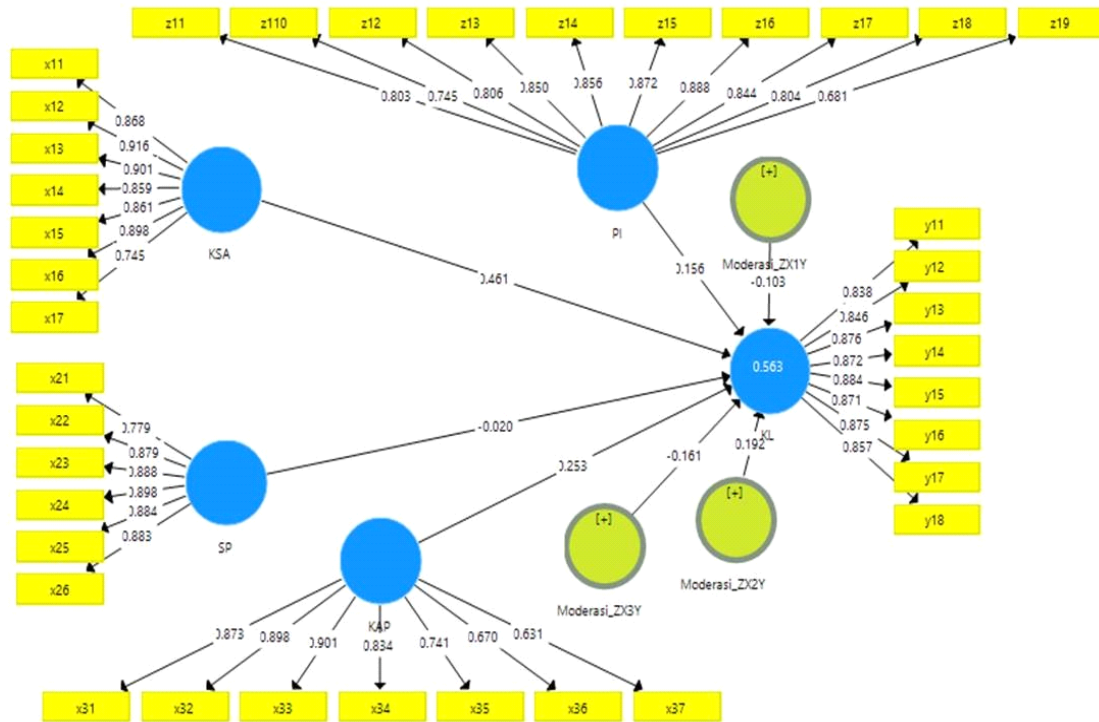
Based on the above table could be explained that the value of good composite reliability for all constructs above 0.7. So it could be concluded that the construct had good reliability.

Inner Model Evaluation

1. Test Inner Model or Test of Structural Model with Estimate for Path Coefficients



This test is used to evaluate the relationship between latent constructs as hypothesized in the study. Based on PLS output, the following images were obtained:



2. Hypothesis Testing

Based on the test results in the table above, the test results of each hypothesis as follows:

Variable	Coefficients	T-statistics	P-Values	Conclusion
Budget Targets Clarity (X ₁) → Quality of LAKIP (Y)	0,461	3,825	0,000	Terima
Reporting System (X ₂) → Quality of LAKIP (Y)	-0,020	0,177	0,869	Tolak
Governmental Apparatus Competence (X ₃) → Quality of LAKIP (Y)	0,253	2,855	0,004	Terima
Internal Control (Z) → Quality of LAKIP (Y)	0,156	1,452	0,147	Tolak
Internal Control * Budget Targets Clarity → Quality of LAKIP	-0,103	0,662	0,508	Tolak
Internal Control * Reporting System → Quality of LAKIP	0,192	1,265	0,206	Tolak
Internal Control * Governmental Apparatus Competence → Quality of LAKIP	-0,161	1,543	0,123	Tolak

3. Testing of Structural Model (Inner Model) with Coefficient of Determination (R-Square)

In assessing the model with PLS begins by looking at R-Square for each dependent latent variable. Changes in R-Square values can be used to assess the effect of certain latent independent variables on latent dependent variables whether they have substantive effects. Based on the output PLS could be seen in the table below:

Construct	Before Moderation	After Moderation
Quality of LAKIP	0,534	0,563

So it could be concluded that the model in this study was moderate in indicating the relationship between variables (Ghozali & Latan 2015)

4. Testing of Structural Model (Inner Model) with Effect Size Test

The effect size measures the contribution between variables to the formation of R². The value of (f²) determines the magnitude of the effect of each variable.

Calculation effect size for moderation as follows:

$$f^2 = (R^2 \text{ Moderation Models} - R^2 \text{ Models Without Moderation}) / (1 - R^2 \text{ Moderation Models})$$

$$f^2 = (0,563 - 0,534) / (1 - 0,563)$$

$$f^2 = 0,029 / 0,437$$

$$f^2 = 0,067$$

The effect size value obtained in this research was 0.067 which indicates a small

effect. Based on the result of the above effect size calculation, the internal control variable as moderating variable gave a small or weak effect to the influence between the independent variable and the dependent variable in this research. (Chin *et al.* 2003 in Ghozali & Latan, 2015) stated that if the resulting effect size is weak then it will not affect the interaction effect.

DISCUSSION

The Effect of Budget Targets Clarity on the Quality of LAKIP in the Government of Deli Serdang Regency.

The results of hypothesis testing that had been done could be concluded that the budget targets clarity had positive effect on the quality of LAKIP in the Government of Deli Serdang Regency was retained. These results showed that increased budget targets clarity of could improve the quality of LAKIP in the Government of Deli Serdang Regency. Among other variables in this study, budget targets clarity was the variable with the greatest contribution to the quality of LAKIP at Deli Serdang Regency. Given a clear budget target would facilitate accountability for successes and failures with implications for improving the quality of LAKIP. Deli Serdang District Government recognizes the importance of the role of budget targets clarity in an effort to improve the quality of LAKIP. The weighted performance achievement reflected in the achievement of a significant target in the LAKIP assessment was 20% and equally significant was the considerable weight of performance planning in the LAKIP assessment of 30% which was contained in the strategic plan compiled once every 5 years.

The results of this study were in line with previous research conducted by Cefrida (2014), the results of her research indicated that the budget targets clarity had a significant positive effect on the performance accountability of government agencies in Pekanbaru City Government. While research conducted by Pangumbalerang (2014) stated that the

budget targets clarity had no significant effect. Such condition was caused by DIPENDA and BPKBMD of Bitung City not yet apply the budget targets clarity in execution of government duty such as not maximizing socialization of budget usage as well as possible so that there was no deviation in budget usage and also improvement in financial accounting information system so that presentation of information more precise, fast and useful optimally for users of information.

The Effect of Reporting System on the Quality of LAKIP in the Government of Deli Serdang Regency

The results of hypothesis testing which stated that reporting system had positive effect on the quality of LAKIP in the Government of Deli Serdang Regency was rejected. This was indicated that there was a negative correlation between the reporting system and the quality of LAKIP, meaning that the reporting system owned by the Regional Government of Deli Serdang Regency had no role in improving the quality of LAKIP. The negative results of this study may be due to conditions where local governments had not been able to maximize the available reporting systems to improve the quality of LAKIP for the better. This could be seen by any weak influence of the reporting system on the quality of LAKIP in Deli Serdang Regency. The phenomenon of the Deli Serdang District Government reporting system proposed by the Deli Serdang Pulungan Regional Office (2018). The Government of Deli Serdang Regency must have fixed the performance reports included in the RPJMD (Regional Medium Term Development Plan), Strategic Plan (RTR), RKT (Annual Work Plan) and unsynchronized performance agreements whose expectations could improve the quality of LAKIP in Deli Serdang Regency.

The results of this study were in line with previous research conducted by Setiawan (2013), the results of his research indicated that the reporting system had no effect on the performance accountability of government agencies of Pelalawan

Regency. While this research was not in line with the research of Erwin (2013) showed the variables reporting system had a positive and significant impact on the performance accountability of government agencies. This condition was supported by the availability of a good reporting system so that it could monitor and control the performance of managers in implementing the budget that has been set.

The Effect of Governmental Apparatus Competence on the Quality of LAKIP in the Government of Deli Serdang Regency

The results of the effect of the governmental apparatus competence on the quality of LAKIP showed that the competence of the government apparatus had a positive effect on the quality of LAKIP in the Government of Deli Serdang Regency. Based on the data of respondents previously explained that the competence of the government apparatus in Deli Serdang Regency in the preparation of performance accountability report of government institutions (LAKIP) the majority of educated Bachelor's Degree (Strata 1) up to Master's Degree (Strata 2). Although only slightly with the educational background of accounting but has been quite capable in preparing accountability reports performance of government agencies. This was supported by respondents data which had been explained previously that most of respondents had followed technical guidance and training held by Deli Serdang Government. Thus, through the competence of government apparatus was adequate then the preparation of performance accountability reports of government agencies more effective so that the value of information presented would be the better.

The results of this study were in line with previous research conducted by Wardhana (2015) stated that the competence of governmental apparatus had a positive effect on the performance accountability of government agencies in Tabanan Regency. The results of this study were not in line with the results of research by Ardianto and Rofika (2014), which stated that the

competence of the government apparatus had no significant effect on the performance accountability of Kuantan Singingi Regency Government Institutions. Such condition was caused by the competence of employees in an institution did not play a role in applying the performance accountability of government agencies in Kuantan Singingi Regency due to the lack of human resource management supports, facilities and infrastructure and cost or budget that could facilitate the implementation of main tasks so as to realize the accountability performance of government agencies.

The Internal Control was able to moderate the influence of Budget Targets Clarity on the Quality of LAKIP in the Government of Deli Serdang

The internal control test results were able to moderate the effect of budget targets clarity on the quality of LAKIP in the Government of Deli Serdang Regency was rejected that the internal control was not able to moderate the effect of budget targets clarity on the quality of LAKIP in Deli Serdang Regency. Based on observations in the field, the internal control system of Deli Serdang Regency Government had not been maximally implemented which was marked by the lack of supervision function in the implementation of SAKIP in the Government of Deli Serdang Regency and LAKIP had not implemented the criteria in accordance with the general guidelines of LAKIP evaluation consisting of the basic components of performance management, it was in line with Ministerial Regulation No. PANRB.53 in 2014. Such conditions could be reflected by the incomplete division of authority and responsibility of employees and lack of leadership commitment to implement the government's internal control system in accordance with applicable regulations. Leadership involvement was needed in the process of performance evaluation in order to achieve a qualified LAKIP in accordance with the target set. In addition, the lack of coordination and cooperation and the slow handling of

follow-up impacts with the delay of LAKIP reporting process.

The result of this research was in line with Harahap (2017), stated that the government's internal control system could not moderate the influence of performance-based budget planning on LAKIP quality in the Government of North Labuhanbatu Regency. This condition was because the Budget had not been performance-based and not yet results-oriented.

The Internal Control was able to moderate the influence of Reporting System on the Quality of LAKIP in the Government of Deli Serdang Regency

The result of internal control testing was able to moderate the influence of reporting system on the quality of LAKIP in Deli Serdang Regency was rejected in which the internal control was not able to moderate the influence of reporting system on the quality of LAKIP in Deli Serdang Regency. The phenomenon that occurred on LAKIP reporting system proposed by Deli Serdang Pulungan Regional Organization (2018) weakness of internal control system of Deli Serdang District Government was caused by the difficulty of collecting LAKIP each OPD which resulted in inhibition process of LAKIP preparation to be compiled into annual LAKIP government area. The delay in delivery of LAKIP from the OPD to the Organizational Section also impacts the delay in reporting LAKIP of Local Government to the Central Government, so it was necessary to coordinate from each field in an OPD.

The results of this study were in line with the results of Herawaty (2014) which stated that internal control did not have a significant effect on the performance accountability of government agencies in Jambi. While the results of this study were not in line with the results of Kaltsum (2012) which stated that internal control affects the performance accountability of government agencies in SKPD Salatiga. Such condition was caused by the utilization of resources economically, efficiently, effectively, equitably and evenly could be

done if it was employed by good management control. One type of management control was the internal control.

The Internal Control was able to moderate the influence of Governmental Apparatus Competence on the Quality of LAKIP in the Government of Deli Serdang Regency

The result of internal control testing was able to moderate the influence of governmental apparatus competence on the quality of LAKIP in Deli Serdang Regency was rejected in which the internal control was not able to moderate the influence of governmental apparatus competence on the quality of LAKIP. Based on field observation, the internal control system of Deli Serdang regency had not been optimal which was marked by the unsuitable division of authority and responsibility of the governmental apparatus which had an impact of frequent errors and delays in reporting of LAKIP. The lack of governmental apparatus competence towards the main task and function of this was seen with the burden of apparatus task that was not appropriate due to the lack of competent human resources in their field. Thus it could inhibit the OPD in the preparation of LAKIP. With the number of employees who were adequate and have competence in their field then the preparation of LAKIP OPD as a form of accountability and agency accountability could be achieved.

The results of this study were in line with Harahap (2017) which stated that the government's internal control system could not moderate the influence of human resource capacity on the quality of LAKIP in the government of Labuhanbatu Utara Regency. This condition was caused by the absence of mapping of the number of competent employees specially handling the preparation of LAKIP, lack of understanding and knowledge of sufficient technical implementer, lack of personnel owned in field/section of technical executor.

CONCLUSION

The results of the study and discussion provided the following conclusions:

- The budget targets clarity had a significant positive effect on the quality of LAKIP in the Government of Deli Serdang Regency.
- The reporting system had no significant negative effect on the quality of LAKIP in the Government of Deli Serdang Regency.
- The governmental apparatus competence had a significant positive effect on the quality of LAKIP in the Government of Deli Serdang Regency.
- The Internal control was not able to moderate the influence between the budget targets clarity with the quality of LAKIP in the Government of Deli Serdang Regency.
- The Internal control was not able to moderate the influence between the reporting system and the quality of LAKIP in the Government of Deli Serdang Regency.
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