

## ABSTRAK

**Putra Mandala(2022).** Penerapan Akuntansi Sektor Publik dan Sistem Pengendalian Internal terhadap Akuntansi Kinerja Instansi Pemerintah (Studi pada Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Ogan Komering Ulu). Dibimbing oleh ibuAnis Feblin, S.E.,M.Si selaku pembimbing I dan ibu Gitta Destalya Adrian Nova, S.E., M.Si.selaku pembimbing II. Penelitian ini bertujuan untuk mengetahui Penerapan Akuntansi Sektor Publik dan Sistem Pengendalian Internal terhadap Akuntansi Kinerja Instansi Pemerintah (Studi pada Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Ogan Komering Ulu).

Teknik analisis data yang digunakan adalah Regresi Linier Berganda. Berdasarkan hasil olah data didapatkan bahwa didapatkan secara parsial ada pengaruh yang signifikan penerapan akuntansi sektor publik terhadap akuntansi kinerja instansi pemerintah (Studi Pada Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Ogan Komering Ulu). Sedangkau ntuk variabel sistem pengendalian internal ada pengaruh yang signifikan sistem pengendalian internal terhadap akuntansi kinerja instansi pemerintah (Studi Pada Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Ogan Komering Ulu). Secara simultan  $F_{hitung} 129.103 > F_{tabel} 3.28$ , maka  $H_0$  ditolak dan  $H_a$  diterima, artinya ada pengaruh signifikan Penerapan Akuntansi Sektor Publik Dan Sistem Pengendalian Internal Terhadap Akuntansi Kinerja Instansi Pemerintah (Studi Pada Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Ogan Komering Ulu). Koefisien determinasi ( $R^2$ ) yang diperoleh sebesar 0.887. Hal ini menunjukkan berarti sumbangan pengaruh Penerapan Akuntansi Sektor Publik dan Sistem Pengendalian Internal terhadap Akuntansi Kinerja Instansi Pemerintah sebesar 88,7% sedangkan sisanya 11,3% dipengaruhi oleh variabel lain yang tidak dimasukkan dalam model penelitian ini.

Kata Kunci: Akuntansi Sektor Publik, Sistem Pengendalian Internal dan Akuntansi Kinerja Instansi Pemerintah

## **ABSTRACT**

**Putra Mandala (2022).** *Implementation of Public Sector Accounting and Internal Control Systems on Performance Accounting of Government Agencies (Study at the Office of Investment and One Stop Services, Ogan Komering Ulu Regency). This research was under the guidance of Anis Feblin, S.E., M.Si and Gitta Destalya Adrian Nova, S.E., M.Si. This study aimed to determine the application of public sector accounting and internal control systems to the performance accounting of government agencies (study at the Office of Investment and One Stop Services, Ogan Komering Ulu Regency).*

*The data analysis technique used was Multiple Linear Regression. Based on the results of data processing, it was found that partially there was a significant influence of the application of public sector accounting on the performance accounting of government agencies (Study at the One Stop Investment and One Stop Service Office, Ogan Komering Ulu Regency). As for the internal control system variable, there was a significant influence of the internal control system on the performance accounting of government agencies (Study at the One Stop Service and Investment Office, Ogan Komering Ulu Regency). Simultaneously,  $F_{count} 129.103 > F_{table} 3.28$ , then  $H_0$  was rejected and  $H_a$  was accepted, meaning that there was a significant influence on the implementation of Public Sector Accounting and Internal Control Systems on the Accounting Performance of Government Agencies (Study at the Office of Investment and One-Stop Integrated Services, Ogan Komering Ulu Regency). The coefficient of determination ( $R^2$ ) obtained was 0.887. This showed that the contribution of the influence of the Implementation of Public Sector Accounting and Internal Control Systems to the Accounting Performance of Government Agencies was 88.7% while the remaining 11.3% was influenced by other variables not included in this research model.*

*Keywords: Public Sector Accounting, Internal Control System and Performance Accounting of Government Agencies*