

ABSTRAK

Riski Handayani (2023). Penerapan Akuntansi Sektor Publik dan Pengendalian Internal terhadap Kinerja Instansi Pemerintah pada Badan Pendapatan Daerah (BAPENDA) Kabupaten Ogan Komering Ulu. Dibimbing oleh ibu Anis Feblin, S.E.,M.Si selaku pembimbing I dan ibu Yulitiawati, S.E., M.Si. Selaku pembimbing II. Penelitian ini bertujuan untuk mengetahui Penerapan Akuntansi Sektor Publik dan Pengendalian Internal terhadap Kinerja Instansi Pemerintah pada Badan Pendapatan Daerah (BAPENDA) 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 kinerja Instansi Pemerintah pada Badan Pendapatan Daerah (BAPENDA) Kabupaten Ogan Komering Ulu. Sedangkan untuk variabel pengendalian internal ada pengaruh yang signifikan pengendalian internal terhadap kinerja instansi pemerintah pada Badan Pendapatan Daerah (BAPENDA) Kabupaten Ogan Komering Ulu. Secara simultan $F_{hitung} 219,570 > F_{tabel} 3,30$, maka H_0 ditolak dan H_a diterima, artinya ada pengaruh signifikan Penerapan Akuntansi Sektor Publik Dan Pengendalian Internal Terhadap Kinerja Instansi Pemerintah pada Badan Pendapatan Daerah (BAPENDA) Kabupaten Ogan Komering Ulu. Koefisien determinasi (R^2) yang diperoleh sebesar 0.934. Hal ini menunjukkan berarti sumbangan pengaruh Penerapan Akuntansi Sektor Publik dan Sistem Pengendalian Internal terhadap Akuntansi Kinerja Instansi Pemerintah sebesar 93,4% sedangkan sisanya 6,6% dipengaruhi oleh variabel lain yang tidak dimasukkan dalam model penelitian ini.

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

ABSTRACT

Riski Handayani (2023). The implementation of public sector accounting and internal control on the performance of government institutions at the Regional Revenue Agency (BAPENDA) of Ogan Komering Ulu District. This research was under the guidance of Anis Feblin, S.E., M.Si and Yulitiawati, S.E., M.Si. This research aimed to determine the implementation of public sector accounting and internal control on the performance of government institutions at the Regional Revenue Agency (BAPENDA) of Ogan Komering Ulu District.

The data analysis technique used was multiple linear regression. Based on the data analysis, it was found that the implementation of public sector accounting had a significant influence on the performance of government institutions at the Regional Revenue Agency (BAPENDA) of Ogan Komering Ulu District. Meanwhile, for the internal control variable, there was a significant influence of internal control on the performance of government institutions at the Regional Revenue Agency (BAPENDA) of Ogan Komering Ulu District. Simultaneously, $F_{count} 219,570 > F_{table} 3,30$, so H_0 was rejected and H_a was accepted, meaning there was a significant influence of the implementation of public sector accounting and internal control on the performance of government institutions at the Regional Revenue Agency (BAPENDA) of Ogan Komering Ulu District. The coefficient of determination (R^2) obtained was 0.934, which means that the contribution of the influence of the implementation of public sector accounting and internal control system on the performance of government institutions was 93.4%, while the remaining 6.6% was influenced by other variables not included in this research model.

Keywords: Public sector accounting, internal control system, and performance of government institutions.