

## ABSTRAK

**Alde Pebrianesa (2023).** Pengaruh Pengawasan Internal Dan Akuntansi Sektor Publik Terhadap Akuntabilitas Kinerja PDAM Kabupaten Ogan Komering Ulu. Dibimbing oleh ibu Hasiatul Aini, S.E., M.Si. selaku pembimbing I dan ibu Yulitiawati, S.E., M.Si. selaku pembimbing II. Penelitian ini bertujuan untuk mengetahui Pengaruh Pengawasan Internal Dan Akuntansi Sektor Publik Terhadap Akuntabilitas Kinerja PDAM Kabupaten Ogan Komering Ulu.

Teknik analisis data yang digunakan adalah Regresi Linier Berganda. Berdasarkan hasil olah data didapatkan bahwa didapatkan secara parsial variabel Pengawasan Internal  $t_{hitung} (14,316) > t_{tabel} (1,98698)$  maka  $H_0$  ditolak dan  $H_a$  diterima. Artinya bahwa Pengawasan Internal berpengaruh signifikan terhadap Akuntabilitas Kinerja PDAM Kabupaten Ogan Komering Ulu. Sedangkan pada variabel Akuntansi Sektor Publik  $t_{hitung} (8,540) > t_{tabel} (1,98698)$  maka  $H_0$  ditolak dan  $H_a$  diterima. Artinya bahwa Akuntansi Sektor Publik berpengaruh signifikan terhadap Akuntabilitas Kinerja PDAM Kabupaten Ogan Komering Ulu. Secara simultan  $F_{hitung} 169,011 > F_{tabel} 3,10$  maka  $H_0$  ditolak dan  $H_a$  diterima, artinya Pengawasan Internal dan Akuntansi Sektor Publik berpengaruh signifikan Terhadap Akuntabilitas Kinerja PDAM Kabupaten Ogan Komering Ulu. koefisien determinasi ( $R^2$ ) yang diperoleh sebesar 0,792. Hal ini menunjukkan berarti sumbangan pengaruh pengawasan internal dan Akuntansi Sektor Publik terhadap Akuntabilitas Kinerja sebesar 79,2% sedangkan sisanya 20,8% dipengaruhi oleh variabel lain yang tidak disebutkan dalam penelitian ini seperti perilaku kerja (Sutrisno, 2015:63).

Kata Kunci: Pengawasan Internal, Akuntansi Sektor Publik dan Akuntabilitas Kinerja

## **ABSTRACT**

*Alde Pebrianesa (2023). The Influence of Internal Supervision and Public Sector Accounting on the Performance Accountability of PDAM Ogan Komering Ulu Regency. Under the guidance of Hasiatul Aini, S.E., M.Si., and Yulitiawati, S.E., M.Si. This research aimed to determine the influence of Internal Supervision and Public Sector Accounting on the Performance Accountability of PDAM Ogan Komering Ulu Regency.*

*The data analysis technique used was Multiple Linear Regression. Based on the results of data processing, it was found that in terms of the t-count Internal Control variable (14.316) > t-table (1.98698),  $H_0$  was rejected and  $H_a$  was accepted. This meant that Internal Supervision had a significant influence on the Performance Accountability of PDAM Ogan Komering Ulu Regency. Meanwhile, in the Public Sector Accounting variable t-count (8.540) > t-table (1.98698),  $H_0$  was rejected and  $H_a$  was accepted. This meant that Public Sector Accounting had a significant influence on the Performance Accountability of PDAM Ogan Komering Ulu Regency. Simultaneously Fcount 169.011 > Ftable 3.10 then  $H_0$  was rejected and  $H_a$  was accepted, meaning that Internal Supervision and Public Sector Accounting had a significant influence on the Performance Accountability of PDAM Ogan Komering Ulu Regency. The coefficient of determination ( $R^2$ ) obtained was 0.792. This showed that the contribution of the influence of Internal Control and Public Sector Accounting to Performance Accountability was 79.2%, while the remaining 20.8% was influenced by variables not mentioned in this research, such as work behavior (Sutrisno, 2015: 63)*

*Keywords: Internal Control, Public Sector Accounting and Performance Accountability*