

**PENGARUH PENERAPAN AKUNTANSI SEKTOR PUBLIK,
PENGAWASAN INTERNAL DAN KUALITAS LAPORAN KEUANGAN
TERHADAP AKUNTABILITAS KINERJA INSTANSI PEMERINTAH
BKAD KABUPATEN SLEMAN**

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ABSTRAK

Setiap negara memiliki keinginan untuk memiliki pemerintahan yang mampu berpartisipasi dalam mewujudkan *Good Governance*. Saat ini, perkembangan akuntansi telah mengalami kemajuan yang luar biasa. Keyakinan masyarakat dalam perencanaan, implementasi dan perencanaan yang difokuskan pada kebutuhan masyarakat sangat penting. Akuntabilitas dipandang memungkinkan untuk menggerakkan suatu negara menuju pemerintahan yang demokratis dalam kasus di mana pemerintah gagal menawarkan layanan publik secara tertib dan adil. Akuntabilitas pejabat pemerintah mencerminkan tugas mereka untuk membantu warganya. Penelitian ini bertujuan memberikan gambaran mengenai latar belakang pengaruh akuntansi sektor publik, pengawasan internal, dan kualitas laporan keuangan terhadap akuntabilitas kinerja instansi pemerintah BKAD Kabupaten Sleman. Penulis menggunakan metode kuantitatif, sampel penelitian ini adalah 41 pegawai BKAD Sleman. Berdasarkan pengujian hipotesis menunjukkan bahwa variabel akuntansi sektor publik mempunyai tingkat signifikansi sebesar 0,541 dan nilai t hitung sebesar -0,617 maka H_1 ditolak, variabel pengawasan internal mempunyai nilai signifikansi 0,004 dan nilai t hitung 3,069 maka H_2 diterima, variabel kualitas laporan keuangan mempunyai nilai signifikansi 0,044 dan nilai t hitung 2.090 maka H_3 diterima.

Kata Kunci: akuntansi sektor publik, pengawasan internal, kualitas laporan keuangan

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**THE INFLUENCE OF PUBLIC SECTOR ACCOUNTING, INTERNAL
SUPERVISION AND QUALITY OF FINANCIAL REPORTS ON THE
PERFORMANCE ACCOUNTABILITY OF BKAD GOVERNMENT
INSTITUTIONS IN SLEMAN REGENCY**

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ABSTRACT

Every country has the desire to have a government that is able to participate in realizing good governance. Currently, the development of accounting has experienced tremendous progress. Community confidence in planning, implementation and planning that is focused on community needs is very important. Accountability is seen as possible to move a country towards democratic governance in cases where the government fails to offer public services in an orderly and fair manner. The accountability of government officials reflects their duty to help their citizens. This study aims to provide an overview of the background of the influence of public sector accounting, internal control, and the quality of financial reports on the performance accountability of government agencies BKAD Sleman Regency. The author uses quantitative methods, the sample of this study is 41 employees of BKAD Sleman. Based on the hypothesis testing, it shows that the public sector accounting variable has a significance level of 0.541 and a t-count value of -0.617, so H1 is rejected, the internal control variable has a significance value of 0.004 and a t-count value of 3.069, so H2 is accepted, the financial report quality variable has a significance value of 0.044 and the calculated t value is 2,090 then H3 is accepted.

Key Words: public sector accounting, internal control, quality of financial reports

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