THE EFFECT OF THE APPLICATION OF PUBLIC SECTOR ACCOUNTING AND INTERNAL CONTROL ON THE PERFORMANCE OF GOVERNMENT AGENCIES AT THE MEDAN SELAYANG SUB-DISTRICT OFFICE

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ABSTRACT

This thesis is entitled "The Influence of the Application of Public Sector Accounting and Internal Control on the Performance of Government This thesis is entitled "The Influence of the Application of Public Sector Accounting and Internal Control on the Performance of Government Agencies at the Medan Selayang District Office". The author's background in conducting this research is to find out how the influence of the Application of Public Sector Accounting and Internal Oversight on the Performance of Government Agencies at the Medan Selayang District Office with the formulation of the problem is whether the Application of Public Accounting and Internal Oversight has a positive and partially significant effect on the Performance of Government Agencies and Implementation Public Accounting and Internal Control simultaneously have a positive and significant effect on the Performance of Government Agencies. Then the purpose of this study is to seek the influence of the Application of Public Sector Accounting and Internal Control on the Performance of Government Agencies. The research approach used is descriptive method with data collection techniques using questionnaires, and an associative approach with sampling techniques using purposive sampling. Based on the processing results, it is known that the effect of the Application of Public Sector Accounting and Internal Control does not have a significant effect simultaneously on the Performance of Government Agencies, partially the Application of Public Sector Accounting has no significant effect on the Performance of Government Agencies and Internal Control does not have a significant effect on the Performance of Government Agencies. The results of the Determination test show that the magnitude of R Square is 0.151, indicating that the variable Application of Public Sector Accounting and Internal Control has not been able to explain the variable with only 15,1% while 84,9% is explained by other variables not examined in this study.

Keywords: Application of Public Sector Accounting. Internal Control, Performance of Government Agencies

INTRODUCTION

Problems that exist around the regional financial accounting system, not only at the level of the laws and regulations that regulate it, but also from the level of the regulations that govern it. not only at the level of the laws and regulations governing it, but also from themechanisms, methods and information that need to be disclosed in the Regional Financial Accounting Report. mechanisms, methods and information that need to be disclosed in theNational Evaluation of Government Agencies Performance Accountability Report.

National Evaluation of Government Agency Performance Accountability Reports (Lakip). It has been found that the level of agency compliance in implementing Lakip until the end of the annual period is still low. Based on Government Regulation No. 60/2008 regarding the Government (Rangkuty, et al., 2020) Internal Control System which states that the Regional Government needs to organize an internal supervision over the implementation of local government. Internal supervision is carried out as an effort to support and strengthening the effectiveness of the implementation of the Government Internal Control System (SPIP). Internal supervision at the Medan Selayang Sub-District Office is carried out by the Inspectorate of Medan City, which is the government's internal supervisory apparatus directly responsible to the Mayor ofMedan. which is directly responsible to the Mayor of

Medan. The function of the inspector function is to oversee all task and function activities of the regional work unit funded by the regional funded from the regional revenue and expenditure budget.

METHODS

Research
Approach The approach used in this research is a descriptive approachand associative research type. Associative research is a type of research that has the aim of knowing the relationship between two or more variables. By using research methods, it will be able to determine the significant relationship between research variables and can also be used to draw significant relationship between research variables and can also be used to draw conclusions in order to clarify the picture of the research object. conclusions in order to clarify the description of the research object

Location and Time of Research
Research Location
The location of this research was conducted at the Medan Selayang Sub-District Office, which is located at Jalan Bunga Cempaka No. 54 A, Padang Bulan Selayang II, Medan Selayang Sub district, Medan City, Postal Code 20131, North Sumatra Province. Medan Selayang, Medan City, 20131 Postal Code, North Sumatra Province. the time used by researchers for this research was carried out from the date of issuance of the research permit in a period of approximately 3 (three) months, starting from the month of March to March. (Three) months, starting from August to October 2021.

Population and Research Sample
The population in this study were all employees of the Medan Sub-District Office, totaling 90 people. Based on these considerations, the sample in this study were employees of the financial and asset administration field who were Based on these considerations, the sample in this study were employees in the field of financial and asset administration, totaling 30 people. totaling 30 people.

Data Collection Technique
The data collection technique used in this study, using collection method in the form of a survey using a questionnaire as a data collection tool. data collection tool which is done by giving a list of questions to consumers who are used as respondents, and documentation. to consumers who are used as respondents, and documentation.

Data Analysis Technique
The data analysis technique used in this research is quantitative data analysis technique. quantitative data analysis technique, to get research results that have a convincing level of accuracy, a good data collection tool is needed. accuracy requires a good data collection tool. To determine the validity and reliability of a data collection tool, the researcher must conduct several trials which have the aim of finding out the shortcomings and weaknesses that may occur in the statement or data collection tool. and weaknesses that may occur in statements or alternative answer

Data Quality Test
Before the data is analyzed further, the data is first tested with:

Validity Test
Measuring whether the data that has been obtained after research is valid data and can be measured by the measuring instrument that has been provided (questionnaire) is the purpose of validity according to questionnaire is the purpose of validity according to

Sugiono (2016). Valid here means that the data that has been obtained from the questionnaire can be a reference to answers to research objectives based on the number n (sample / respondent). AtThe degree of freedom rtabel (df = n - k) must be more than (>) 0.30. Testing validity using the SPSS program.

Reliability Test

In the reliability test, it is usually used to see whether the measuring instrument used in the research can show consistency. used in research can show consistency in measuring the same symptoms. the same symptoms. According to Situmorang (2012) Reliability is a picture that shows the extent to which a measuring instrument is reliable. a picture that shows the extent to which a measuring instrument can be trusted and reliable. also reliable. After a question is valid and can be proven by validity test, then the reliability is determined with criteria such as below:

If r alpha> r table then the statement can be said to be reliable, if r alpha < r table then the statement is declared unreliable. alpha < r table then the statement is declared unreliable. Testing done with SPSS software. A construct is said to be reliable if it provides a Cronbach Alpha value> 0.60. 3.5.2 Classical Assumption Test The classical assumption test is a statistical requirement that must be fulfilled by using multiple linear regression analysis based on ordinary least squares or OLS. commonly called OLS. The classic hypothesis tests used in this study are the following tests normality test, autocorrelation test, multicollinearity test, and heteroscedasticity test (Agus, 2016).

Normality Test

This test has the aim of determining the data that has been collected and see if it is normally distributed or taken from a normal population. population. The way to see normality is visually, namely through the norm of theP-P pilot which has provisions if the point is still around the diagonal line and with this it can be said that the residuals spread normally, if the sig value is more than 5% then it can be concluded that the residuals spread normally, and if the dig value is smaller than 5%, it can be concluded that the residuals not spread normally (Agus and Prawoto, 2016).

Multicollinearity Test

Multicollinearity is the emergence of a relationship between independent variables (X) in a multiple regression model. (X) in the multiple regression model. If there is a linear relationship between the independent variables in the multiple regression model model has a perfect correlation, then the variables are perfectly correlated. then the variables are collinear. Multicollinearity usually seen through the value of variance inflation factors or commonly called (VIF). If the VIF value is 10 then multicollinearity does not exist between the independent variables. , and if VIF> 10 then it means that among the independent variables there is multicollinearity (Agus, 2016).

Heteroscedasticity Test

Agus and Prawoto (2016) Explain, Heteroscedaticity is the event of an inequality of variance of the residuals for all observations in the regression model. in the regression model. This test is usually done by regressing the absolute value with the independent variables. absolute value with independent variables, if the data forms a regular pattern then there is heteroscedasticity. If the data forms a regular pattern, there is heteroscedasticity, but if the data spreads above, below or around the number zero (0) and does not also form a pattern, then there is no heteroscedasticity.

Multiple Linear Regression Analysis

Regression analysis is used to test the relationship between two or more variables, especially in the pattern of the relationship between the two variables. or more, especially in tracking relationship patterns to find out how several independent variables affect the

dependent variable in complex phenomena. complex phenomenon. If X1, X2, Xi are independent variables and Y is the dependent variable, then there is a relationship between them. dependent variable, then there is a functional relationship between X and Y, where variations in X will be accompanied by variations in Y. of X will be accompanied by variations in Y. Multiple regression analysis is an extension of simple regression analysis. It has a function to predict the value of the dependent variable (Y) if there are two or more independent variables (X). or more. The multiple regression equation is formulated as follows:

$$Y = a + b1X1 + b2X2 + e$$

description:
Y = Government Agency Performance Accountability.
a = Constant
b = Coefficient
X1 = Public Sector Accounting
X2 = Internal Control
e = error

t Test (Partial Test)
This test is usually used to determine the effect of each independent variable on the dependent variable, whether it has meaning or not. The test is carried out by comparing the calculated t value of each independent variable with the table value, with the degree of independence. independent variable with the table value, with an error rate of 5% in the sense (α =0,05). If the value of t count $\geq$ t table, it means that the independent variable in the study has a meaningful influence on the dependent variable (Agus = 0.05). gives a meaningful influence on the dependent variable (Agus, 2016).

F Test (Simultaneous Test)
This test has the aim of knowing whether all independent variables simultaneously have a meaningful influence on the dependent variable (Agus, 2016). simultaneously have a meaningful influence on the dependent variable. The test is done by comparing the calculated F value with the table at the degree of error 5% (α = 0.05). If F count $\geq$ F table then simultaneously independent variables have a meaningful influence on the dependent variable (Agus, 2016).

Coefficient Test (R²)
The coefficient of determination is a measure used to measure the ability of the independent variable to explain the dependent variable, with an interval between $0 < R^2 < 1$. It is explained that if R^2 is getting smaller then the ability of all independent variables to explain the dependent variable will be limited, whereas if R^2 gets bigger and approaches a value of 1 then the ability of all independent variables to explain the dependent variable is getting good.

RESULTS AND DISCUSSION

The Effect of Public Sector Accounting on the Performance of Government Agencies
Government Agency Performance at the Medan Selayang Sub-District OfficeThe results of the regression coefficient show that Thitung 1.567 0.05 then Ha is rejected and Ho is accepted, which states Public Sector Accounting Implementation does not have a positive effect on Government Agency Performance. Government Agencies. According to Nordiawan's thinking (2010) public sector accounting is the process of recording, classifying, and process of recording, classifying, analyzing and reporting financial

transactions.of a public organization that provides financial information to users of financial statements that are useful for decision making. users of financial statements that are useful for decision making.

From the results of this study in accordance with the research objectives to determine The effect of partial implementation of Public Sector Accounting on the Performance of Performance of Government Agencies at the Medan Selayang Sub-District Office has been carried out and the results of this study have also completed/answered the question. Furthermore, the results of this study have also resolved / answered problems in the identification of problems point No.1 and 3, namely the concept of Public Sector Accounting Implementation. The concept of public sector implementation has not been able to be applied consistently, this is due to the due to the lack of obedience and concern in the application of the financial accounting system that is in accordance with the laws and regulations. accounting system in accordance with applicable laws and regulations, and there are still weaknesses in financial management, namely there are still weaknesses in financial management, namely the limited number of government personnel at the Medan Selayang Sub-District Office who have a background in accounting education.

The Effect of Internal Supervision on Government Agency Performance
In Medan Selayang DistrictThe results of the regression coefficient show that Thitung -1.983 0.05, then Ha is rejected and Ho is accepted, which states that Internal Control does not have a positive effect on Government Agency Performance in Medan Selayang District. Internal Control does not have a positive effect on Government Agency Performance. Government Agencies.Swayer (2010) states that internal control is a type of supervision that includes organizational plans and all methods ofcoordination. which includes an organizational plan and all coordination methods used within the company or agency to ensure within a company or agency to ensure asset security, check the accuracy and reliability of accounting data, encourage compliance with predetermined standards, and improve the performance of government agencies. The results of this study are in line with the research objectives to determine the effect of internal control partially on performance. The results of this study are in line with the research objectives to determine the effect of Internal Supervision partially on the Performance of Government Agencies. At the Medan Selayang

Sub-District Office, it has been carried out and then the results of this research also solve the existing problems. The results of this study are in line with the objectives of the study to determine the effect of problem identification at point No. 2, namely, there are still weaknesses and inabilities internal control in revealing the fairness of the presentation of financial statements through the opinion it has given. financial statements through the opinion it has given.

The Effect of Public Sector Accounting and Internal Control onGovernment Agency Performance at the Medan Selayang Sub-District Office
The results showed that Public Sector Accounting and Inernal Supervision at the Medan Selayang Sub-District Office has no effect on Government Agency Performance, this can be seen from the linear regression analysis. on Government Agency Performance, this can be seen from the multiple linear regression analysis through the F regression analysis through the F test which has an insignificant sign with a value of Fcount amounting to 2.408 while Ftable is 3.34 which is seen at α = 0.05 the significant probability is much greater than 0.05, namely 0.109> 0.05, so the regression model can be said that this research is the implementation of the regression model. regression model can be said that in this study the Implementation of Public Sector Accounting and Internal Control simultaneously does not affect the effectiveness of the regression model. Public Sector Accounting Implementation and Internal Control simultaneously have no effect on Government Agency Performance.

Based on the results of the study, it shows that the most influential on Government Agency Performance is Public Sector Accounting with the following regression equation as follows Y = 28.883 + (0.323x), which means that every addition of one value of the application of public sector accounting will reduce the value of government agency performance by 0.323x. reduce the value of government agency performance by 0.323. So, the application of accounting application contributes 32.3% to the performance of government agencies and the remaining 67.7% is Based on the results above, there is no significant relationship between the implementation of public sector accounting and internal control on the performance of government agencies. Implementation of Public Sector Accounting and Internal Control on the Performance of Government Agencies at the Medan Selayang Sub-District Office. There are many factors that many factors that cause this to happen, including can be seen from the subject's answer to the questionnaire statements (items) on the aspect of the relationship between Internal Control and Government Agency Performance at the Medan Selayang Sub- District Office. Internal Supervision on Government Agency Performance at the Medan Selayang Sub-District Office. Such as the absence of a strong commitment shown by the leadership to achieve the results of a program, between the leadership and the government. achieving the results of a program, between leaders and members have not been able to accountable for the results of a program that has been carried out, leaders who have not been able to allocate existing resources such as funds and human resources to be used in measuring program results. and human resources to be used in performance measurement, alsolack of intensive in the form of rewards or positive recognition that can hinder various decisions in the organization. inhibit various decisions in the organization, this can be seen from the statements that produce invalid answers.

CONCLUSION

Based on the analysis that has been obtained, the conclusions are as follows:

1. The results of the Simultaneous Test (F) show that the Fcount is 2.408 while the Ftable is 3.34 which is seen at $\alpha = 0.05$ (See the display of the F table). of 3.34 which is seen at $\alpha = 0.05$ (See F table display). Probability significant is much greater than 0.05, namely 0.109> 0.05, then the regression model can be said that in this study the Implementation of Accounting. It can be said that in this study the Application of Public Sector Accounting and Internal Control simultaneously have no significant effect on Government Agency Performance. on Government Agency Performance.

2. Partial Test Results (t), Public Sector Accounting variable Thitung value 1.567 <0.057 <0.052 with a table of 2.052. Ttable 2.052 with a significant 0.129, meaning that it rejects Ha and accepts Ho, so the Public Sector Accounting Implementation variable (X1) has no effect on the Government Agency Performance variable at the Public Sector Accounting Office.on the Government Agency Performance variable at the Medan Sub-District Office. Selayang. In the Internal Control variable, the value of Thitung -1.983 <Ttable 2.052 with a significant 0.058 means rejecting Ha and accepting Ho, so Internal Supervision variable (X2) has no effect on the variable Performance of Government Agencies at the Medan Selayang Sub-District Office. 3. The summary result of the R Square value of 0.151 / 15.1% shows that the variables of Public Sector Accounting Implementation and Internal Control are not capable enough to explain the Government Agency Performance variable.While 84.9% is explained by other variables not examined in this study. The model error in the regression equation is 5.586.

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