

ABSTRACT

Demands accountability over public institutions, either the Center or the area causing the entire Government agencies draw up strategic planning, conduct performance measurement and report it. As a public sector organization, local governments are required to have a performance oriented community interests and encouraged the Government to always responsive to their environment, by working to provide the best service quality in a transparent and, in addition, local governments are also required to do the duty of good governance of the existing surroundings. However, performance accountability of government agencies in Indonesia is still classified as low, due in 2014 that gets an A, BB and B just totalled nine provinces from 34 provinces. Then experienced an increase by 2015 namely into 17 provinces and the rest of the 16 provinces get a grade of C or CC and even still there are provinces that get a value of D.

This research aims to test the influence of the implementation the accounting systems of local government, understanding the accounting and control of activity performance accountability of government agencies. So the independent variable used is the implementation of the accounting systems of local government, understanding the accounting and control activities, while the dependent variable in this study is the performance accountability of government agencies.

This research uses descriptive causal in nature. The population in this research is the entire SKPD Dinas Biak Numfor. Sampling method used in this research is purposive sampling with the total sample as much of the 44 respondents. The data used in this research is the primary data using questionnaires. Methods of analysis used in this study is a descriptive analysis and multiple linear regression analysis.

The results of this research show that the implementation the accounting systems of local government, understanding the accounting and controlling activities simultaneously effect significantly to performance accountability of government agencies. Partially, the implementation the accounting systems of local Government does not have an effect on performance accountability of government agencies, understanding accounting effect on performance accountability of government agencies, and the control activities has no effect against the performance accountability of government agencies.

Based on the results of this study, expected in SKPD Dinas Biak Numfor can continue to improve accountability for performance, so as to achieve a satisfactory rating by implementing the accounting system in accordance with SAP, provide regular training to employees to better understand about accounting, and continue to improve the existing control activity.

Keyword: implementation of accounting systems, understanding of accounting, control activities and performance accountability of government agencies