

## THE EFFECT OF PUBLIC SECTOR ACCOUNTING AND INTERNAL SUPERVISION ON PERFORMANCE GOVERNMENT AGENCIES

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### ABSTRACT

The research aims to determine the effect of the application of public sector accounting and internal control on the performance of government agencies (a case study at BPKPAD Kota Binjai) either partially or simultaneously. This study uses a quantitative approach with multiple linear analysis techniques. The data collection techniques in this study used a questionnaire. The results of the study show that partially Public Sector Accounting has a significant effect on the Performance of Government Agencies at BPKPAD Binjai City. Partially, Internal Control has a significant effect on the Performance of Government Agencies at BPKPAD Binjai City. Simultaneously there is the influence of Public Sector Accounting and Internal Control on the Performance of Government Agencies at BPKPAD Binjai City. The results of the regression calculation can be seen that the coefficient of determination ( $R^2$  square) obtained is 0.226, this result means that 22.6% of the Government Agency Performance variable can be explained by the Public Sector Accounting and Internal Control variables, while the remaining 77.4 % is explained by other variables not examined.

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

## **INTRODUCTION**

Public sector accounting is an accounting technique and analysis mechanism that is applied to the management of public funds in higher state institutions and their subordinate departments, local governments, SOEs, BUMDs, NGOs and social foundations, as well as in public and private sector cooperation projects (Indra, 2016). Public sector accounting is closely related to the application and treatment of accounting in the public domain. The public domain itself has a relatively large and complex area compared to the private/business sector. The role of public sector accounting is aimed at providing public services in order to meet public needs. Some of the tasks and functions of the public sector can actually also be carried out by the private sector. However, for certain roles and tasks, the existence of the public sector cannot be replaced by the private sector

(Haryanto, 2016) stated, if observed more deeply, public sector accounting has a vital role and is a subject to be discussed by both public sector practitioners and academics. The focus of attention on the discussion of public sector accounting, which should receive a larger portion from practitioners and academics, is the emphasis on efforts to advance the public sector which is considered less efficient and less attractive so as not to lag far behind the private sector which is seen as more advanced and efficient. However, currently among practitioners, especially the government, there has begun to be greater attention to the assessment of the feasibility of government management practices which includes the need to improve the management accounting system, financial accounting system, financial planning and development, supervision system and examination, as well as various financial implications for the policies carried out by the government.

The results of the work of government agencies that have been achieved are a manifestation of the implementation of government affairs in accordance with the field of government for which they are responsible, which can be known through information about the accountability of the performance of each government agency. Information on the accountability of the performance of government agencies is needed by the government because based on this information, the government has decision-making materials to make in-depth management improvements in the implementation of government affairs even better. This information is also needed as a basis for the preparation of the accountability report of the Head of Government as a government organizer to the community through the DPRD at the end of each year and ends the position of the head of government.

Improving the accountability of government agency performance also has a wide impact on the economic and political fields. In the economic field, improving the accountability of the performance of government agencies will encourage an improvement in the investment climate, while in the political field, improving the accountability of the performance of government agencies will be able to improve the level of public trust in the government. This condition shows that with financial reports that are both central and regional, they should be managed properly, transparent, economical, efficient, effective and accountable. The existence of these financial statements makes it a source of information to determine and take policies in developing and growing the region.

Government Regulation Number 60 of 2008 concerning the Government's Internal Control System states that the Regional Government needs to hold an internal supervision over the implementation of local government. Internal supervision is carried out as an effort to support and strengthen the effectiveness of the implementation of the Government Internal Control System (SPIP).

This Internal Supervision is distinguished from accounting and administrative supervision. Internal supervision is an important management function in the administration of government. Through internal supervision, it can be known that a government agency has carried out activities in accordance with its duties and functions

effectively and efficiently in accordance with the policy plan that has been set and applicable regulations. In addition, internal supervision of the administration of government is needed to encourage the realization of good governance and clean government and support the implementation of government that is effective, efficient, transparent, accountable and clean and free from corruption, collusion and nepotism. Internal supervision within the provincial/regency/city government is carried out by the provincial/regency/city government inspectorate for the benefit of the governor/regent/mayor in carrying out monitoring of the performance of the organizational units in their leadership.

Internal supervision is supervision carried out by the apparatus in the organization itself (Situmorang, 1994). Meanwhile, external supervision is supervision carried out by officials from outside the organization.

According to (Sabeni, 2016) internal supervision is a tool of the leader of the organization concerned to supervise whether the activities of his subordinates have been in accordance with the plans and policies that have been determined. The success of an organization cannot be measured solely from a financial perspective. Surpluses or deficits in financial statements cannot be a measure of success. Because of its non-profit nature, the success of a public sector organization must also be measured by its performance (Mardiasmo, 2004). Presidential Instruction No. 15 of 1983 states that there are two types of supervision, namely direct supervisor supervision and functional supervision. The supervision of the direct supervisor in question can make observations at any time carried out by a superior on the implementation of the duties and functions of the subordinates, accompanied by the provision of instructions or corrective actions if necessary. Meanwhile, functional supervision refers to supervision carried out by an apparatus/organizational unit that is formed or assigned to carry out supervision within the boundaries of the specified authority environment.

The performance of government agencies is one of the strategic policy issues because currently improving the performance of government agencies has an impact on efforts to create good governance. Improving the accountability of government agency performance also has a wide impact on the economic and political fields. Performance measurement and assessment is very vital because improving the quality and compability of government financial information is an important task. There are several cases in the performance of government agencies conveyed by the BPK, including weaknesses in internal control and uncertainty about the provisions of the law.

Research on the influence of public sector accounting on the performance of government agencies concluded different results. The study (Pamungkas, 2015) concluded that the application of public sector financial accounting has an effect on the accountability of the performance of government agencies. Meanwhile, research (Astari, 2017) concludes that the application of public sector accounting has a negative effect on the performance of government agencies.

LAKIP is one of the performance reports of vertical institutions, namely reports to the agencies above it and the head of state administration and BPKP. The LAKIP reporting flow for city and district governments is in accordance with Presidential Decree no. 7 of 1999 (Sihaloho, F, Laurensius and Halim, 2015).

The following is the 2021-2022 Binjai City BPKPAD LAKIP

Based on what I saw at the 2021 – 2022 BPKPAD LAKIP Binjai City, there are also problems that I observed that there are at least 3 programs that have decreased the realization of the budget, starting from office administration service programs, facilities and infrastructure programs, and programs to improve and develop regional financial management.

**Table of Performance Levels of Government Agencies  
(BPKPAD Kota Binjai) in 2021-2022**

Assessed components	Value 2021 2022	Information
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a. Performance planning	97,87	91,56	-6,31
b. Performance evaluation	95,50	90,20	-5,20
c. Performance Achievements	85,67	81,35	-4,33
Performance Level of BPKPAD Binjai City	BB	BB	—

Source: <http://bpkpad.binjaikota.go.id>

Based on table 1.1, it is stated that the accountability of the performance of government agencies (BPKPAD Kota Binjai) has generally increased. However, several assessment components in the aspects of performance planning, performance evaluation and performance achievement decreased. In addition, the Ministry of State Apparatus Empowerment and Bureaucratic Reform recommends the following:

1. Make improvements to the alignment of performance elaboration (cascade down), starting from the OPD level to performance indicators at the echelon, III, IV and individual employee levels.
2. Conduct a review of programs, activities and budget components with reference to the improvement of goals and objectives. The results of this review must be able to ensure that the budget is indeed allocated only for the achievement of development strategic goals and the selection of programs/activities that support the goals and objectives.
3. Improving the quality of measurement of outputs and outcomes periodically to ensure the achievement of organizational target performance. Increase the use of information technology in order to be able to improve the implementation of performance management as a means of periodic monitoring and evaluation by leaders, so as to be able to realize the effectiveness of organizational performance programs in achieving organizational performance.
4. Improve the presentation of OPD performance reporting information that can describe performance achievements, program effectiveness and budget efficiency.
5. Utilizing performance information and performance achievements from the organization as the basis for providing rewards and punishments.

Internal supervision is carried out as an effort to support and strengthen the effectiveness of the implementation of the government's internal supervision system (SPIP). Internal supervision at BPKPAD Binjai City is carried out by the Binjai City inspectorate. The function of the inspectorate is to assist the Mayor in fostering and supervising the implementation of government affairs that will be the authority of the region and the task of assistance by the regional apparatus, in addition to the function of the inspectorate is to supervise all activities in the context of the implementation of the duties and functions of the regional apparatus work unit funded by the Regional Revenue and Expenditure Budget, based on Government Regulation Number 60 of 2008 concerning the Government's Internal Control System.

Based on this description, the researcher is interested in conducting research on the above problem with the title "The Influence of the Implementation of Public Sector Accounting and Internal Supervision on the Performance of Government Agencies (Case Study on BPKPAD Binjai City)"

## **LITERATURE REVIEW**

### **Public Sector Accounting**

According to (Ratmono, 2017) Regional financial accounting or public sector accounting is the process of identifying, measuring, recording and reporting financial transactions from local government entities in the context of economic decision-making needed by external parties

According to (Halim, 2014a) that public sector accounting is a process of identifying, measuring, recording, and reporting economic (financial) transactions from

an organization or public entity such as the government, NGOs, and others which is used as information in making economic decisions by parties in need.

### **Internal Supervision**

According to Government Regulation No. 60 of 2008 concerning the Government Internal Control System, it is stated that: internal supervision is the entire process of activities, reviews, evaluations, monitoring, and other supervisory activities on the implementation of tasks and The function of the organization is to provide adequate confidence that activities have been carried out in accordance with the benchmarks that have been set effectively and efficiently for the benefit of leaders in realizing good governance.

According to Siagian quoted (Kadarisman, 2013) that supervision is an observation process rather than the implementation of all organizational activities to ensure that all work that is being carried out runs according to the predetermined plan.

### **Performance of Government agencies**

Performance is the result of work that can be achieved by a person or a group of people in an organization, in accordance with their respective authorities and responsibilities in the context of efforts to achieve the goals of the organization concerned illegally, not in violation of the law and in accordance with morals and ethics.

According to (Prawirosentono, 2014) performance is the result of work that can be achieved by a person or a group of people in an organization, in accordance with their respective authorities and responsibilities in order to achieve the goals of the organization concerned legally, not violating the law and in accordance with morals and ethics.

## **RESEARCH METHOD**

This study is a causal associative research using a quantitative approach. Causal associative research is a research that aims to find out whether or not there is an influence or relationship between independent variables and bound variables and if there is a close influence or relationship and whether or not the influence is significant or not that relationship (Sugiyono, 2017). This study explains the relationship between influencing and influencing the variables to be studied. The quantitative approach is a research method based on the philosophy of positivism, used to research on a specific population or sample , data analysis is quantitative/statistical, with the aim of testing hypothesis that has been established (Sugiyono, 2017).

## **RESEARCH RESULTS AND DISCUSSION**

### **Multiple Linear Regression**

Regression analysis is used to determine the influence of independent variables on bound variables.

Based on the data of the multiple linear regression test table above, it can be understood that the regression equation model is:

$$Y = 20.007 + 0.729 X_1 + 0.513 X_2 + e$$

Information.

Y = Performance of Government Agencies X<sub>1</sub> = Public Sector Accounting

X<sub>2</sub> = Internal Supervision e = standard error Model Interpretation:

- a. Constant (a) = 20.007, indicating constant price, if the value of the free/independent variable = 0, then the Performance of Government Agencies (Y) will be 20.007

- b. Variable X1 of 0.729 indicates that the Public Sector Accounting variable has a positive effect on the Performance of Government Agencies (Y). In other words, if the Public Sector Accounting variable is increased by one unit, the Performance of Government Agencies will increase by 0.729
- c. Variable X2 of 0.513 indicates that the Internal Supervision variable has a positive effect on the Performance of Government Agencies (Y). in other words, if the Internal Supervision variable is increased by one unit, the Performance of Government Agencies will increase by 0.513

## Hypothesis Test

### a. Test t

The t-statistical test basically aims to show how far an individual independent variable affects in explaining the dependent variable. With the help of a computer, the Statistical Package for Social Sciences (SPSS 16) program. The test was carried out using a significant level of 0.05 ( $\alpha = 5\%$ ).

**Table**  
**Uji t**

Model	Coefficients <sup>a</sup>		Beta	t	Sig.
	Unstandardized Coefficients	Std. Error			
1 (Constant)	20,007	6,298		3,177	,002
Penerapan Akuntansi Sektor Publik	,729	,201	,529	6,273	,000
Pengawasan Internal	,513	,128	,406	4,000	,000

Source: data processed by SPSS (2023)

$t_{table} = 1,985$

test criteria :

H0 is accepted if  $-t_{table} < t_{count} < t_{table}$  at  $\alpha = 5\%$ ,  $df=n-2$

H1 is rejected if  $t_{count} > t_{table}$  or  $-t_{table} < t_{table}$

### 1. Testing the Implementation of Public Sector Accounting with Agency Performance

The Influence of Public Sector Accounting (X1) on the Performance of Government Agencies (Y) 1. Testing the Application of Public Sector Accounting with Agency Performance From table IV.15 above, it can be seen that the value of t is 6.273, then the value of the sig is 0.002

Ho = means that the application of public sector accounting has no effect on the performance of the Binjai City BPKPAD agency

H1 = means that the application of public sector accounting has an effect on the performance of the BPKPAD agency of Binjai City

The hypothesis testing is:

- 1) If the calculation of t table then Ho is accepted, it means that the application of public sector accounting has no effect on the performance of the BPKPAD agency of Binjai City
- 2) If the table is calculated, Ho is rejected, meaning that the application of public sector accounting affects the performance of the BPKPAD agency of Binjai City Based on table IV.15 above, the calculation for the variable of service quality is obtained of 6.273 for the error of 5% of the 2-party test and  $dk = n-2$  ( $94 - 2 = 92$ ), obtained t table 2.00. If t counts  $> t$  table, then there is a significant influence

between X1 and Y, and vice versa if  $t$  calculates  $< t$  table, then there is no significant influence between X1 and Y, in this case  $t$ -count = 6.273  $> t$ -table = 2.00, Furthermore, it can also be seen that the probability value, namely sig is 0.02 while the previously determined  $\alpha$  significant level is 0.05, then the sig value is 0.02  $< \alpha$  0.05 to  $H_0$  is rejected. The implementation of public sector accounting affects the performance of government agencies.

From the t-test table above, it can be understood that the influence of Public Sector Accounting (X1) on the Performance of Government Agencies is obtained with a tcount value of 6.273 while ttable 1.985 and has a significant number of 0.002  $< 0.05$  or tcount 6.273  $> t$ table 1.985. Based on the decision-making criteria, it can be concluded that  $H_0$  was accepted ( $H_1$  was rejected), this shows that Public Sector Accounting has a significant effect on the Performance of Government Agencies in BPKPAD employees of Binjai City.

## 2. Internal Supervision Testing with Agency Performance

From table IV.15 above, it can be seen that the value of  $t$  is 4,000 then the value of the sig is 0.02

$H_0$  = means that internal supervision has no effect on the performance of the Binjai City BPKPAD agency.

$H_1$  = means that internal supervision affects the performance of the BPKPAD agency in Binjai City

The hypothesis testing is:

1. If the  $t$  table is calculated,  $H_0$  is accepted, which means that internal supervision affects the performance of the Binjai City BPKPAD government agency
2. If the table is calculated,  $H_0$  is rejected, which means that internal supervision affects the performance of the Binjai City BPKPAD government agency

From the t-test table above, it can be understood that the influence of Internal Supervision (X2) on Consumptive Behavior (Y) obtained a tcount value of 4,000 while ttable 1,985 and has a significant number of 0.02  $< 0.05$  or tcount 4,000  $> t$ table 1.985. based on the decision-making criteria, it can be concluded that  $H_0$  is rejected ( $H_a$  is accepted), This shows that Internal Supervision has a significant effect on the Performance of BPKPAD Government Agencies in Binjai City.

### b. Test F

Simultaneous tests are intended to find out the relationship between variable free and bound by testing all free (together) variables with bound variables. Testing the application of public sector accounting and internal supervision of the performance of vans shoe agencies, can be seen below This test was carried out using a significant level of 0.05 ( $\alpha = 5\%$ ).

### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	270,152	2	135,076	13,267	,000 <sup>b</sup>
	Residual	926,486	91	10,181		
	Total	1196,638	93			

a. Dependent Variable: Kinerja Instansi Pemerintah

b. Predictors: (Constant), Pengawasan Internal, Penerapan Akuntansi Sektor Publik

$F_{table} = 2.31$

The test criteria:

- 1) Reject  $H_0$  if  $F_{cal} > F_{table}$  or  $-F_{cal} < -F_{table}$
- 2) Accept  $H_1$  if  $F_{cal} < F_{table}$  or  $-F_{cal} > -F_{table}$

Based on the table data in the F test above, it can be understood that the value of  $F_{cal}$  is 13.267  $> F_{table}$  is 2.31 with a significant probability of 0.02  $< 0.05$ , so it can be concluded that there is a significant simultaneous influence of Public Sector Accounting



and Internal Supervision on the Performance of Government Agencies at BPKPAD Binjai City.

### **Coefficient of Determination (R<sup>2</sup>)**

The Coefficient of Determination (R<sup>2</sup>) is a quantity that shows the amount of variation in the dependent variable that can be explained by the independent variable. In other words, this determination coefficient is used to measure how far the independent variables are in explaining the bound variables. The value of the determination coefficient is determined by the number R square as can be seen in the following table.

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change	Durbin-Watson
						F Change	df1	df2		
1	,475 <sup>a</sup>	,226	,209	3,19079	,226	13,267	2	91	,000	1,552

a. Predictors: (Constant), Pengawasan Internal, Penerapan Akuntansi Sektor Publik

b. Dependent Variable: Kinerja Instansi Pemerintah

Sumber: data diolah SPSS (2023)

The results of the regression calculation can be seen that the determination coefficient (R square) obtained is 0.226, this result means that 22.6% of the Government Agency Performance variables can be explained by the variables of Public Sector Accounting and Internal Supervision, while the remaining 77.4% is explained by other variables that are not studied.

### **4.2 Research Results**

From the test table above, it can be understood that the influence of sector accounting. The public on the performance of government agencies, the case study at BPKPAD Binjai City obtained a calculation value of 6,273 while the ttable was 1,985. Therefore, the calculation of 6.273 > ttable 1.985 and also has a significant number of 0.02 < 0.05 based on the results of the t-test, it can be concluded that Ho is rejected (H1) accepted, which means that the X1 variable has an effect on the Y.

From the t-test table above, it can be understood that the influence of internal supervision on the performance of government agencies in the case study at BPKPAD Binjai City obtained a tcount value of 4,000 while the ttable was 1.985. Therefore, the tcount of 4,000 > ttable 1.985 and also has a significant number of 0.02 < 0.05 based on the results of this t-test can be It was concluded that Ho was rejected (H1) accepted, which means that variable X2 has an effect on variable Y.

The results of the research findings show that there is an influence of Public Sector Accounting, financial technology, financial experience, locus of control and lifestyle on the performance of Government Agencies. With a test value of F calculation of 13.267 > Ftable 2.31 that there is a significant simultaneous influence of Public Sector Accounting, and Internal Supervision on the Performance of Government Agencies at BPKPAD Binjai City, meaning that Ho was rejected due to Fcal > Ftable.

The results of the regression calculation can be seen that the determination coefficient (R square) obtained is 0.226, this result means that 22.6% of the Government Agency Performance variables can be explained by the variables of Public Sector Accounting and Internal Supervision, while the remaining 77.4% is explained by other variables that are not studied.

### **Discussion**

#### **The Influence of Public Sector Accounting on the Performance of Government Agencies**

Public sector accounting has a major role in preparing financial statements as a form of public accountability. Performance is one of the keywords for the realization of



good governance in the management of public organizations. So, it is not wrong if the accounting cycle ends with a public accountability process. Organizational performance can be achieved by Effectively and efficiently the results of the organizational process, namely planning, budgeting, budget realization, procurement of goods and services, financial reporting, auditing and public accountability (Bastian, 2011). This can also answer the background of the problems at BPKPAD Binjai City so that the 3 programs in BPKPAD Effectively and efficiently the results of the organizational process, namely planning, budgeting, budget realization, procurement of goods and services, financial reporting, auditing and public accountability (Bastian, 2011). This can also answer the background of the problems at BPKPAD Binjai City so that the 3 programs in BPKPAD.

Therefore, the more the application of public sector accounting standards increases, the more the performance of government agencies will increase, The focus of attention on the discussion of public sector accounting which should receive a larger portion from practitioners and academics is the emphasis on efforts to advance the public sector which is considered less efficient and less attractive so as not to lag far behind the private sector which is seen as more advanced and efficient. However, currently among practitioners, especially the government, there has begun to be greater attention to the assessment of the feasibility of government management practices which includes the need to improve the management accounting system, financial accounting system, financial planning and development, supervision and inspection system, as well as various financial implications for policies carried out by the government (Haryanto, et al., 2017:1).

The application of public sector accounting affects the performance of BPKPAD agencies, the results of this study are in line with research conducted by Rahima, Amrul 2010 shows that the application of public sector accounting standards affects the performance of Government Agencies, the term public sector has various meanings. This is a consequence of the vastness of the public sphere, so that each discipline (economics, politics, law and social) has different perspectives and definitions. From an economic point of view, the public sector can be understood as an entity whose activities are related to efforts to produce public goods and services in order to meet public needs and rights. The results of research conducted by (Amrul, 2018) show that the application of public sector accounting standards has an effect on the performance of Government Agencies.

### **The Effect of Internal Supervision on the Performance of Government Agencies**

In theory, supervision is very important in Every job, because with good supervision, a job will be able to run smoothly and can produce an optimal work result. The smoother the work and accompanied by good supervision, the work will be successful.

Internal supervision is a supervision carried out by the apparatus or supervisory unit formed in the organization itself. This supervisory apparatus or unit acts on behalf of the organization's leadership. This supervision is in charge of collecting all the data and information needed by the organization. Data on progress and setbacks in the implementation of work. corrective actions for the implementation of work carried out by subordinates under internal control (Simbolon, 2004). Research conducted by (Sari, E, N., & Saragih, 2019) shows that Management Control is influential

Supervision is carried out in an effort to ensure that the implementation of a policy is in accordance with expectations. Supervision here is interpreted as an assessment activity of an object of supervision so that they carry out their duties and functions effectively and successfully. The essence of supervision is to prevent as early as possible deviations, waste, obstacles and failures in achieving the goals and implementation of organizational tasks.

Good internal supervision is a tool that can help the leadership of educational institutions in carrying out their duties and functions. Through effective internal

supervision, the leadership of educational institutions can also assess whether the policies and procedures set have been implemented properly so that the goals of educational institutions can be achieved. The type of supervision according to its scope can be divided into two, namely "supervision from within (Internal Control) and supervision from outside (External Control) in (Internal Control) means "supervision carried out by the supervisory apparatus/unit formed in the organization itself. This Supervisory Apparatus/Unit acts on behalf of the Organizational Leader who is in charge of collecting all the necessary data and information to assess the progress and setbacks in the implementation of the organization

Based on the above opinion, it is concluded that internal supervision of activities with the aim of supervising government activities starting from the program must be carried out properly, performance planning, performance evaluation and performance achievements, to regional financial management must be in accordance with applicable procedures in order to create good governance, with this discussion can also answer the formulation of problems in the background of the problem.

### **The Influence of Public Sector Accounting and Internal Supervision on the Performance of Government Agencies**

Performance is the result of work that can be achieved by a person or a group of people in an organization, in accordance with their respective authorities and responsibilities in an effort to achieve the goals of the organization in question illegally, not in violation of the law and in accordance with morals and ethics.

According to Prawirosentono (2008:2) performance is the result of work that can be achieved by a person or a group of people in an organization, in accordance with their respective authorities and responsibilities in an effort to achieve the goals of the organization concerned legally, not violating the law and in accordance with morals and ethics.

Based on the above opinion, it is concluded that performance is the result of work that can be achieved by a person or a group of people in an organization, in accordance with their respective authorities and responsibilities in order to achieve the goals of the organization in question legally, not violating the law and in accordance with morals and ethics

The policies carried out by the government certainly have an impact on the quality of the performance produced. This is because government agencies have planned, budgeted, realized budgets for the procurement of goods and services, and reported finances to the public. The report made is then audited to find out the truth, so that it can be accounted for. Based on the description above, it is suspected that the role of Public Sector Accounting has a significant effect on the performance of the agency.

The main benefit obtained from internal supervision is to assist an organization in achieving profitable achievements and targets and prevent the loss of resources. It can help produce trustworthy local government performance, and can ensure that an organization complies with laws and regulations, avoiding a bad reputation and all its consequences.

According to the previous research, namely research conducted by Pambelum in 2018 The Application of Public Sector Accounting has an Effect on the Accountability of Government Agency Performance in Preventing Fraud. and also research from Pamungkas (2015) The application of public accounting and the quality of laws and regulations affect the quality of financial statements and their implications for the accountability of government agency performance.

## CONCLUSION

### Conclusion

Based on the results of the above research, the following conclusions can be drawn:

1. Partially, Public Sector Accounting has a significant effect on the Performance of Government Agencies at BPKPAD Binjai City
2. Partially, Internal Supervision has a significant effect on the Performance of Government Agencies at BPKPAD Binjai City
3. Simultaneously there is an influence of Public Sector Accounting and Internal Supervision on the Performance of Government Agencies in BPKPAD Binjai City. By looking at the R Square value or Coefficient of Determination of 22.6% but the influence does not reach 100%, it is possible that there are still other factors that can affect performance that the researcher did not scrutinize.

### Suggestion

The results of the study show that there is Public Sector Accounting, and Internal Supervision of the Performance of Government Agencies for BPKPAD employees of Binjai City, so that the suggestions that can be conveyed are:

1. Based on the results of the study, it is known that Public Sector Accounting has a positive and significant effect on the Performance of Government Agencies. Based on these results, the researcher suggests that Public Sekot Accounting should be paid more attention by providing awareness to employees of the duties and obligations for which they are responsible, providing training to employees who have inadequate abilities and improving the system used in carrying out their duties. Because to have quality financial reports, the local government of Binjai City must also work hard to obtain them.
2. To improve the performance of local governments so that they are even better, a good government internal control system is needed. By monitoring internal control over the government's internal control system in supervising financial disbursements, this is done consistently to reduce the risk of delays in financial disbursements.
3. To overcome the problem of Regional Government Performance, the process of implementing activities should be further improved by the way that leaders must monitor every planning and implementation of work programs so that they are in accordance with the schedule for the implementation of activities and there are no more unscheduled activities.

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