

***The Effect of the Implementation of Public Sector Accounting and Internal
Supervision on the Quality of Financial Statements in the Situbondo
Regency Government***

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ABSTRACT

This study aims to analyze the effect of the implementation of public sector accounting and internal supervision on the quality of financial statements in the Situbondo Regency Government. This study uses a quantitative method with data collection instruments in the form of questionnaires distributed to responsible employees in 15 Regional Apparatus Organizations (OPD). Data analysis was carried out using multiple linear regression through the SPSS 21 application. The population in this study consisted of 45 employees working in finance and accounting. The results of the study show that the implementation of public sector accounting and internal supervision has a significant positive influence on the quality of financial statements in the Situbondo Regency Government. These findings affirm the importance of implementing good accounting and an effective supervisory system in increasing the transparency and accountability of local government financial statements.

Keyword : *Public Sector Accounting, Internal Supervision, Quality of Financial Statements*