



The Effect of Public Sector Accounting Implementation on the Performance Accountability of Government Agencies in Bayass Jaya Village

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Abstract

This study aims to analyze the effect of public sector accounting implementation on performance accountability of government agencies in Bayas Jaya Village. Public sector accounting is a financial reporting and management system designed to improve transparency, efficiency, and accountability in the management of public funds. The method used in this study is quantitative through a survey approach, where primary data is collected through distributing questionnaires to village officials and financial managers. The data obtained were then analyzed using the SPSS application to test simple linear regression analysis and t-test to see the magnitude of the influence of the independent variable on the dependent variable. The research findings show that the application of public sector accounting has a significant influence on improving the accountability of village government performance, as reflected by the $\text{sig.} < 0.05$. Therefore, it can be concluded that consistently implemented public sector accounting can strengthen transparent and accountable village governance. It is recommended that the village government continue to improve staff training and understanding related to public sector accounting to support work effectiveness.

1. Introduction

Accountability in financial management and the performance of government agencies is one of the fundamental aspects in Good Governance or manage good governance. This accountability is very important because it serves as a supervisory mechanism so that the use of the state or regional budget can run transparently, effectively, and efficiently. According to Suratman et al (2023) In the context of governance, accountability not only requires the disclosure of financial statements, but also the achievement of performance that is in line with the goals and objectives that have been determined.

Along with decentralization that gives broader autonomous authority to local and village governments, financial management and performance at the village level are very important to pay attention to. Villages, as the level of government closest to the community, must be able to manage resources professionally, transparently, and accountably (Tandibua et al., 2024). Therefore, increasing performance accountability at the village level is a priority in order to provide quality public services and meet community expectations.

The implementation of public sector accounting is one of the strategic instruments in supporting the accountability of the performance of government agencies, including at the village level. Public sector accounting provides a transparent and trustworthy financial information system, thus enabling village governments to manage and report finances optimally (Son, 2021). In addition, the implementation of public sector accounting also helps in more appropriate decision-making

and encourages the creation of efficiency and effectiveness in the use of resources (Rosayda et al., 2023).

However, in several villages, including Bayass Jaya Village, the implementation of public sector accounting still faces obstacles such as limited competent human resources, lack of technical understanding, and lack of support for facilities and infrastructure. This condition has the potential to reduce the level of accountability for village government performance and cause public distrust in village financial management.

Relevant previous research shows the importance of the application of public sector accounting in improving government financial accountability. For example, research by Sari et al. (2022) revealed that transparency and efficiency in local government financial management can be improved through the implementation of good public sector accounting. Meanwhile, according to Alamsyah et al. (2021), increasing performance accountability at the village level is closely related to the use of an accounting system that complies with public sector standards. Another study by Wulandari (2023) emphasizes that strengthening the capacity of human resources in the accounting sector can improve village budget management. Riawan and Nurul (2022) also revealed that community participation in supervising village financial statements can significantly increase accountability. On the other hand, a study by Prasetyo et al. (2024) explains the challenges faced by villages in implementing public sector accounting, especially in terms of limited resources.

This topic is important because increasing accountability for village government performance is highly dependent on transparent and efficient financial management. The challenges in the implementation of public sector accounting faced by many villages, including Bayass Jaya Village, can hinder the achievement of sustainable development goals and reduce public trust in village governance. Therefore, it is important to analyze the extent to which the application of public sector accounting can contribute to improving the performance of village government.

Based on this, this study aims to examine "the effect of the application of public sector accounting on the performance accountability of government agencies in Bayass Jaya Village". The formulation of the problem that arises from this study is how the application of public sector accounting can affect the level of accountability of village government performance, as well as what are the factors that affect the success of its implementation. This topic is important because the challenges faced by villages in implementing a good public sector accounting system can hinder the achievement of sustainable development goals and reduce public confidence in village financial management. Therefore, it is important to analyze the extent to which the application of public sector accounting can contribute to improving the accountability of village government performance.

The benefit of this research is that it can practically provide a better understanding to village governments in implementing effective and efficient public sector accounting to improve financial management accountability and village performance. In addition, this research can also provide recommendations to improve the quality of village budget management and strengthen the supervision system that involves the community. Theoretically, it is hoped that this study can add to the literature on the application of public sector accountability in the context of village government, as well as contribute to the development of accountability theory in local government.

2. Research Method

This study applies a quantitative approach, which is one of the methods that analyzes data in the form of numbers with the help of SPSS software as a statistical data processing tool (Sugiyono, 2013). Quantitative research relies on numerical scales to measure the variables being studied. In order to answer the formulation of the problem, certain theories or concepts are used which are then formulated into hypotheses.

The population of this study is all village government apparatus in Bayass Jaya Village who are involved in the village financial management process, and this sample is determined through

purposive sampling with sample criteria that are directly involved in village financial management and reporting activities, namely 30 people consisting of village heads, village secretaries, village treasurers, and staff who play an active role in village financial administration. Data was collected through questionnaires distributed to respondents, which included questions related to the implementation of public sector accounting as well as village government performance accountability, dissertation secondary data from village financial statements. To analyze this, simple linear regression analysis with SPSS was used. The analysis steps began with a simple linear regression test to test the influence of variable x on variable y, and a t test to test the partial influence of each variable. Next, the R² test was applied to determine the magnitude of the influence of the free variable (x) on the bound variable (y).

3. Results and Discussions

Results

Simple Regression Test Results

Table 1. Simple Linear Regression Calculation Results

Type	Coefficient			Standardized Coefficients	t	Sig.			
	Unstandardized Coefficients		Beta						
	B	Std. Error							
1	(Constant)	34.455	3.332		10.340	.000			
	Public Sector Accounting	.263	.086	.646	3.048	.009			

a. Dependent Variable: Performance Accountability

Source: SPSS Processed Data 25, 2025

$$Y = 34.455 + 0.263X$$

Based on the results of the equation, it can be concluded that: Constant value = 34.455 indicates that if the public sector accounting variable is 0, then the performance accountability value will be 34.455. These findings suggest that although there is no influence from public sector accounting variables, performance accountability remains. The coefficient of the public sector accounting variable of 0.263 indicates that every addition of one unit to the variable will increase performance accountability by 0.362. This indicates that public sector accounting has a significant and positive influence on performance accountability.

Cohesion Determination

Table 2. Results of R² Calculation

Model Summary				
Type	R	R Square	Adjusted R	Std. Error of the
			Square	Estimate
1	.646a	.417	.372	.656

a. Predictors: (Constant), Public Sector Accounting

Source: SPSS Processed Data 25, 2025

This test is applied to assess the extent of the relationship between the free variable and the bound variable. Referring to Table 2, it can be seen that the value of R square = 0.417, which shows that the free variable, namely public sector accounting, is able to explain the variation in the accountability of the performance of government agencies in Bayas Jaya Village by 41.7%. Meanwhile, 50.3% variation in performance accountability was determined by various other factors that were not included in the regression model of this study.

t-test Result

The t-test was carried out to see if there was an effect on each independent variable on the bound variable. The reference for determining the decision in the t-test is by looking at the t-value of the table $>$ t-calculation and the sig score $<$ 0.05 which means that the hypothesis is accepted and can be explained that the variable is partially free to affect the bound variable.

The formula t of the table is:

$$\begin{aligned} T_{\text{table}} &= (\alpha/2; n-k-1) \\ &= (0.05/2; 15-1-1) \\ &= 0.025; 13 \\ &= 2,160 \end{aligned}$$

Referring to Table 1, the public sector accounting variable produces a sig value. $0.009 < 0.05$, and the t-count value is $3.048 >$ the t-table is 2.160. This indicates that the variable x has a significant and positive influence on the variable y, so that the hypothesis related to this variable is accepted.

Discussions

Public Sector Accountability Affects Performance Accountability

Referring to Table 1, Referring to Table 1, it can be seen that public sector accounting has a significant influence on the performance accountability of government institutions in Bayas Jaya Village. This shows that the implementation of an accounting system that is transparent, measurable, and based on accountability principles is very important to improve the quality of reporting on the performance of public institutions. Public sector accounting not only has a function as a tool for recording financial transactions, but also as an instrument of managerial control that allows the measurement of results and impacts of the activities of public organizations. In the context of performance, public sector accounting supports the process of evaluating program achievements through the presentation of relevant and accountable information. When financial and non-financial information is compiled systematically and accurately, the decision-making process becomes more effective, and allows supervision from the public and supervisory institutions to run optimally (October, 2023).

This positive influence is reinforced by the results of previous research, namely Sons (2021) which reveals that "a good public sector accounting system encourages the creation of clean, transparent, and accountable governance". Thus, to improve performance accountability, public institutions must strengthen the implementation of public sector accounting as a whole, including through human resource training, the development of accounting information systems, and the implementation of accounting standards in accordance with government regulations. The findings of this study support previous studies conducted by Hasibuan et al (2023) which explains that public sector accounting has a significant and positive influence on performance accountability

4. Conclusions

The implementation of public sector accounting in Bayas Jaya Village has been proven to have a positive influence on the accountability of the performance of village government agencies. By applying principles such as information disclosure, transparency, and timely and accurate reporting, village financial management becomes more orderly and accountable. This also

increases public trust in the village government and encourages village officials to work more professionally and efficiently. However, to further strengthen this accountability, village governments are advised to improve the competence of their apparatus through continuous training on public sector accounting. In addition, an integrated financial reporting system is needed and easily accessible to the public to encourage greater transparency. Community participation in the budget planning and supervision process also needs to be increased in order to create constructive social control. Cooperation with supervisory institutions or independent auditors can also be an important strategy to ensure that the implementation of public sector accounting runs according to the rules and supports the improvement of village governance

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