

## ABSTRACT

***THE EFFECT OF THE APPLICATION OF PUBLIC SECTOR  
ACCOUNTING AND THE QUALITY OF FINANCIAL STATEMENTS ON  
THE PERFORMANCE ACCOUNTABILITY OF  
GOVERNMENT AGENCIES***

***(Empirical Study on the Bandar Lampung City Regional Financial and Asset  
Management Agency)***

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This study aims to examine the effect of the implementation of public sector accounting and the quality of financial statements on the accountability of government agency performance (Empirical study of the Bandar Lampung City Regional Financial and Asset Management Agency). The independent variables in this study are public sector accounting, and the quality of financial reports and the dependent variable is the accountability of government agency performance. The population of this study were employees in the accounting / finance section and the research sample surveyed employees in the accounting / finance section. Multiple linear regression analysis method using SPSS V 26. Based on the results of the analysis, it indicated that in conducting risk research, the examiner considers the internal control of the city government of Bandar Lampung.

**Keywords :** Implementation, Public Sector Accounting, Quality of Financial Statements, Accountability of Government Agency Performance