

**PENGARUH PENERAPAN SISTEM AKUNTANSI DAERAH,
PEMAHAMAN AKUNTANSI, KETAATAN PADA PERATURAN
PERUNDANGAN DAN PENGENDALIAN AKUNTANSI TERHADAP
AKUNTABILITAS KINERJA INSTANSI PEMERINTAH
(STUDI PADA BAPENDA PROVINSI LAMPUNG)**

ABSTRACT

This study aims to analyze the impact of the implementation of regional government accounting systems, accounting comprehension, adherence to regulations, and accounting control on the performance accountability of government institutions at the Regional Revenue Agency (Bapenda) of Lampung Province. This research uses primary data collected through questionnaires distributed to 46 respondents directly involved in financial management and accountability reporting at Bapenda Lampung Province.

The analytical method employed is multiple linear regression using SPSS. The results indicate that the implementation of regional government accounting systems, accounting comprehension, and accounting control have a positive and significant effect on the performance accountability of government institutions, while adherence to regulations does not have a significant effect. These findings highlight the importance of implementing standardized accounting systems, enhancing accounting comprehension, and establishing effective accounting controls to improve performance accountability.

This study is expected to contribute to the development of regional government policies in enhancing transparency and accountability and serve as a reference for future research.

Keywords: *Regional Accounting System, Accounting Understanding, Compliance with Legislation, Accounting Control, Performance Accountability*