

## ABSTRACT

### **THE INFLUENCE OF APPLICATION OF LOCAL GOVERNMENT ACCOUNTING SYSTEM, ACCOUNTING UNDERSTANDING, COMPLIANCE WITH LAWS, AND HUMAN RESOURCES COMPETENCE ON ACCOUNTABILITY OF GOVERNMENT AGENCY PERFORMANCE**

**(Empirical Study on the Regional Apparatus Unit of East Lampung Regency)**

**By**

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This study aimed to determine the influence of the local government accounting system, accounting understanding, compliance with laws and regulations, and human resource competence on the accountability of government agency performance. This study used primary data. Collecting data used questionnaires by using census technique. The population of this study was the Regional Apparatus Organization in East Lampung regency and the sample in this study was 69 respondents. This study was tested using multiple linear regression. The result shows 1). The application of the regional government accounting system has an influence on the accountability of government agency performance 2). Understanding of accounting influences the accountability of government agency performance 3). Compliance with laws and regulations does not influence the accountability of government agency performance 4). Human resource competence affects the accountability of government agency performance.

**Keywords : *Performance Accountability, Application of Accounting System, Accounting Understanding, Compliance With Laws, and Human Resource Competence.***