THE EFFECT OF THE IMPLEMENTATION OF REGIONAL FINANCIAL ACCOUNTING SYSTEM AND ITS DESIGN ON THE FINANCIAL ACCOUNTABILITY IN THE GOVERNMENT OF MELAWI REGENCY

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ABSTRACT

The research aims to analyse the effect of the implementation of Regional Financial Accounting System on the financial accountability and the effect of the design of Regional Financial Accounting System as the variable which is moderates the effect of the implementation of Regional Financial Accounting System on the financial accountability.

The research uses hypotheses testing which means that this research explain the phenomena in the form of relationship between variables. The research sample consist of local government officials involved in the reconstruction of the design and the use of Regional Financial Accounting System. This includes the regional secretariat, head of department, head of sub-department. Head of division, head of sub-division, section chief, and Expenditure Treasurer in the regional government of Melawi. This research uses SPSS (Statistical Product and Service Solution) version 25.00 with multiple linear regression program.

The result accepts all hypotheses proposed. Regional Financial Accounting System is proven affects the financial accountability. The design of Regional Financial Accounting System as the variable is proven strengthens the effect between Regional Financial Accounting System and the financial accountability.

Key words: Regional Financial Accounting System, Financial Accountability, The Design of Regional Financial Accounting System

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