

# The Influence of Understanding of Regional Financial Accounting System, Regional Financial Management, And Accountability on Organizational Unit of Local Government Performance with Supervision as a Moderating Variable in North Sumatera Province

Bella Morita Rahel Promovenda<sup>1</sup>, Rina Br Bukit<sup>2</sup>, Muammar Khadafi<sup>3</sup>

<sup>1,2,3</sup>Department of Accounting, Faculty of Economics and Business Universitas Sumatera Utara, Indonesia

Corresponding Author: Bella Morita Rahel Promovenda

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## ABSTRACT

This study aims to determine the effect of understanding the local government accounting system, regional financial management, and accountability on an organizational unit of local government performance with supervision as a moderating variable.

The population in this study were Budget Users (Budget User Authorization), Technical Activity Implementation Officers, and Financial Administration Officers in all organizational units of local governments of the North Sumatera Provincial Government. The sampling technique used was the saturated sampling technique. The number of organizational units of local governments was 49. The hypothesis was analyzed using the Structural Equation Model (SEM) method with the help of SmartPLS 3.0 software.

The results of this study are as follows: 1) understanding the local financial accounting system, regional financial administration, and accountability have a simultaneous effect on the organizational unit of local government performance. 2) Supervision does not have a positive effect. It does not

significantly moderate the effect of regional financial management on the performance of local government organizational units in North Sumatera Province.

**Keywords:** *understanding the local financial accounting system, regional financial administration, accountability, supervision of organizational unit of local government performance.*

## INTRODUCTION

Regional autonomy is part of democracy in creating an accounting system in the region. However, it must be adjusted to the authority of the central and regional governments, including financial authority, to make economic, social, political, and cultural decisions. Accurate accounting information is needed in the form of financial reports of the Regional Work Unit (Rika, 2014). The change in perspective in regional financial management must be followed by changes in procedures and management in an institution. Management reform in government can be seen from the understanding of the accounting system. Based on Permendagri Number 13 of 2016, which was changed to Permendagri Number

77 of 2020, The Regional Government Accounting System is a systematic series of procedures, organizers, equipment, and other elements to realize accounting functions from transaction analysis to financial reporting in the regional government organization environment. From these government provisions, understanding is enriched by looking at the ideas of experts. According to Halim (2012), regional financial accounting can be defined as "A process of identifying, measuring, and reporting economic (financial) transactions from a region (province, district, city) which is used as information in making economic decisions by the parties who need it." The results of the reported financial information are intended for decision-making by the related parties. The statement is designed to explain that regional financial accounting is a method used to record the results of transactions that occur in 1 period in a government agency at the center or in the regions.

According to Erlina (2015), The regional government accounting system is an accounting system that includes the process of recording, classifying, interpreting, and summarizing financial transactions or events in the context of implementing the Regional Revenue and Expenditure Budget, following generally accepted accounting principles. Thus, it can be stated that the determination of the regional financial accounting system cannot be separated from the meaning and significance of the regional government accounting system. The regional financial accounting system can be interpreted as a tool or means the government uses to realize its accountability in the regional government accounting system function.

Based on the Decree of the Minister of Home Affairs Number 29 of 2002, Article 70, paragraph 1 states that the Regional Financial Accounting System is a system that includes the process of recording, classifying, interpreting, and summarizing transactions for financial events in the context of implementing the Regional Revenue and

Expenditure Budget implemented per accounting principles.

Several factors can affect the performance of the regional apparatus work units in a region. According to Saadouli's research in Oman (2020), the factors that affect government performance are technological developments, leadership, and organizational structure. According to Annisa's research (2017), performance in local government is influenced by the local financial accounting system, local financial management, and good governance. According to Jeriansyah's research (2020), accountability and transparency in local financial management can influence local government performance. The results of Nasution's research (2018) show that local financial management and accountability positively affect local government performance, while transparency has a negative effect. According to Priono (2019), competence and internal control affect public performance, but local financial management does not affect local government performance.

From the results of previous studies, several studies do not support each other. Auditya's research (2013) results stated that accountability in financial management and transparency in local financial management positively affect local government performance. Research conducted by Setiyawan (2016) shows that public accountability, transparency, supervision, and local financial management positively affect performance in regional apparatus work units.

Under Government Regulation Number 18 of 2016 concerning Regional Apparatus, and there is Medan City Mayor Regulation Number 40 of 2017 concerning amendments to Medan City Mayor Regulation Number 1 of 2017 concerning the position, organizational structure, duties and functions, and work procedures of regional apparatus, there is a change in designation or terminology, such as regional apparatus work unit changing to regional apparatus organization (organizational unit of local

government). The regulations that have been set expect that the organizational units of local governments will have good human resources (HR) capacity, good financial management, and accountability performance. The phenomenon that occurs based on the Medan City Government Performance Report is that the performance reported in the 2015 performance report has not entirely focused on the results (outcomes), where out of 24 targets that have been set, nine targets have performance indicator achievements reaching 100% or more. The average value of performance indicator achievements for each target is 101.57%, with the highest value of 287.93%, namely the target of "Increasing public order and security," while the lowest value is 42.84%, namely the target of "Improving administrative services and quality of personnel." With the lowest value of 42.84%, namely the target of "Improving administrative services and quality of personnel," the author believes a relationship exists between understanding the regional financial accounting system and improving service and quality of personnel. North Sumatra Province is one of the provinces in the community's spotlight in implementing government activities. The researcher wants to know how much employee accounting understanding, managing finances, and the level of accountability and supervision in an organizational unit of local government performance. Based on this phenomenon, the researcher is motivated to research "The Influence of Understanding Accounting Systems, Regional Financial Management, Accountability on Organizational Unit of Local Government Performance with Supervision as a Moderating Variable in North Sumatra Province."

## **LITERATURE REVIEW**

### **Performance of Regional Apparatus Organization**

Bastian (2006) states, "Performance indicators are quantitative and qualitative measures that describe the level of

achievement of a target or goal that has been set by considering input indicators, outputs, outcomes, benefits, and impacts." Bastian (2006) explains that the requirements for performance indicators are as follows:

- a) Clear specifications, and no possibility of misinterpretation,
- b) Can be measured objectively both quantitatively and qualitatively and relevantly.
- c) Can be achieved, critical, and must be helpful to show the success of input, output process, results, benefits, and impacts.
- d) Must be flexible enough and sensitive to changes/adjustments in the implementation and results of effective activity implementation.

According to Permendagri, Number 13 of 2006 article 1, performance is the output/result of activities/programs that will or have been achieved using the budget with measurable quantity and quality.

### **Understanding the Regional Financial Accounting System**

The Regional Government Accounting System is an integrated system that combines manual procedures with electronic processes in data collection, bookkeeping, and reporting of all financial transactions, assets, debts, and equity of all Regional Government entities (Ponamon, 2014).

According to Hidayat (2015), there are three measuring instruments for understanding regional financial accounting as follows:

#### **1. Recording**

The finance department records using a double-entry recording system. Using a cash basis during the budget year and adjustments in the budget year based on the accrual basis for recognizing government assets, liabilities, and equity.

#### **2. Classification**

Classification or summary of journaling

and posting to the general ledger according to the estimated number set by the regional government to allow for precise and firm assessment and decision-making following regional financial accounting standards.

### 3. Reporting

A financial report will be obtained after all the above processes are completed. The financial report is in the form of a budget realization report, a report on changes in the excess budget balance, a balance sheet, an operational report, a cash flow report, a report on changes in equity, and notes to the financial statements.

## **Regional Financial Management**

Definition of Regional Finance based on Regulation of the Minister of Home Affairs Number 77 of 2020: "Regional Finance is all rights and obligations of the region in the context of organizing Regional Government that can be valued in money and all forms of wealth that the region can own in connection with the rights and obligations of the region. Meanwhile, Regional Financial Management is all activities that include planning, budgeting, administration, reporting, accountability, and Supervision of Regional Finance".

Regional financial management means managing and regulating regional finances themselves with the principles of regional financial management according to the following (Devas, 1989):

- a. Accountability, the regional government must be accountable for financial tasks to interested institutions or persons. The elements of this responsibility include legitimacy based on applicable legal provisions and regulations. At the same time, supervision is an effective procedure for maintaining the wealth of money and goods, preventing waste and misappropriation, and ensuring that all sources of income and their use are

appropriate and legitimate.

- b. Able to meet financial obligations. Regional finances must be managed so that they can pay off all financial obligations, both short-term and long-term.
- c. Honesty. Financial matters must be handed over to honest employees, and opportunities for cheating are narrowed.
- d. So that it allows the region to be as cost-efficient as possible and requires the most effective implementation period possible.
- e. Control. Regional financial officers, DPRD, and supervisory officers must be in control to achieve the planned goals.

## **Accountability**

Accountability is the embodiment of an individual or organizational unit's obligation to manage and control resources and implement policies entrusted to them to achieve the goals set through periodic accountability media (LAN and BPKP, 2000).

Accountability contains the obligation to present and report all activities, especially in financial administration, to higher parties. Accountability media are not limited to accountability reports but also include aspects of the ease of the mandate giver to obtain information, both directly and indirectly, verbally and in writing, so that accountability can grow in an environment that prioritizes openness as a basis for accountability (Sulistiyani, 2011).

The following three indicators can be used to measure accountability (Rahman in Shara, 2018):

1. Motivation is a condition within a person that drives the individual's desire to carry out certain activities to achieve goals. With motivation in working, auditors are expected to have more intensity, direction, and perseverance to achieve organizational goals. Related to accountability, someone with high

- accountability will also have high motivation to do something.
2. Devotion to the profession, reflected in the dedication to professionalism by using the knowledge and skills possessed, as well as the determination to continue carrying out a Devotion to the profession, reflected in the commitment to professionalism by using the knowledge and skills possessed, as well as the determination to continue carrying out a job. This attitude is an expression of total dedication to the job. This totality is the responsibility and personal commitment, so the primary compensation expected from the job is spiritual satisfaction, followed by material compensation.
  3. Social obligation is a view of the importance of the profession's role and the benefits obtained by society and professionals because of the job. If the auditor realizes how significant his role is, he will have the confidence to do the job well and responsibly, so he feels obliged to give the best for society and his profession.

### Supervision

According to Yohanes (2006), supervision can be defined as a process to ensure that organizational and management goals can be achieved. It concerns ways to make activities as planned. This definition shows a very close relationship between planning and supervision.

According to (Jatmiko & Lestiawan, 2016), internal supervision has components in the internal supervision structure: supervision environment, risk consideration, supervision activities, communication and information, and monitoring. According to LAN & BPKP (2000), the implementation of the Government Agency Performance Accountability System itself consists of five elements with the following descriptions:

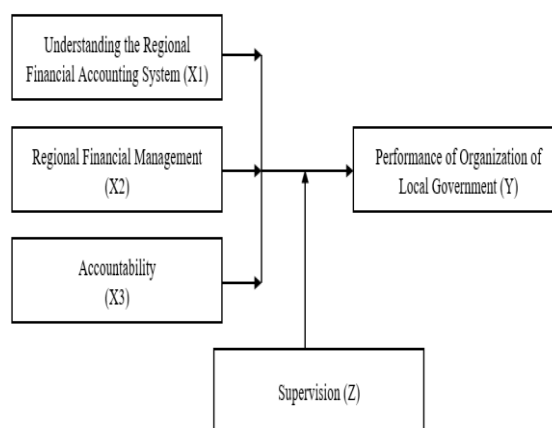
1. Strategic Plan / Renstra
2. Performance Plan
3. Performance Measurement

4. Performance Evaluation
5. Performance Accountability Analysis.

Supervision methods, according to Simbolon (2004), are:

1. Direct Supervision  
Direct supervision is when the supervisory apparatus/organizational leader conducts a direct inspection at the work location, either with an inspection, verification system, or investigative system. This method is intended so that corrective and improvement actions can be taken when implementing the work. At the same time, the direct supervision system by his superiors is called built-in control.
2. Indirect Supervision  
Indirect supervision is when the supervisory apparatus/organizational leader inspects the implementation of the work only through reports he receives. These reports can be in the form of a description of words, a series of numbers, or statistics containing a description of the progress that has been achieved per the planned expenditure/budget. The weakness of this indirect supervision is that it cannot immediately identify errors in its implementation, and it can cause more significant losses, covering administrative and treasurer management. It concerns the procedure for receiving and disbursing money.

### Framework



**Figure 1. Conceptual Framework**

H1: Understanding the Accounting System positively affects the Performance of the Organization of Local Government.

H2: Regional Financial Management positively affects the Performance of the Organization of Local Government.

H3: Accountability positively affects the Performance of the Organization of Local Government.

H4: Supervision moderates the understanding of the accounting system, regional financial management, and accountability with the performance of the Organization of Local Government.

## MATERIALS & METHODS

The design of this study is a causal study to see the relationship between several uncertain variables. According to Umar (2008), causal design helps analyze how a variable affects other variables and is also helpful in experimental research, where the researcher treats the independent variable in a controlled manner to directly see its impact on the dependent variable. The population in this study consisted of three officials, namely Budget User Authorization, Technical Activity Implementation Officers, and Financial Administration Officers, throughout the organizational unit of the local government of the North Sumatera Provincial Government. This study uses a research sampling method using the total sample method. The sampling technique used is the saturated sampling technique. Saturated sampling is a technique that does not require a selection procedure in advance but uses personal assessments from the study (Sugiyono, 2012). The number of organizational units of local governments is 49, so the population is 147 people, all of whom are used as samples. This study uses primary data. A research instrument in the form of a questionnaire to obtain data from respondents was used, which would be delivered directly by the author as many as 147 questionnaires and waited for 10 days if the 147

questionnaires had not been fulfilled. The data analysis used in this study is the Partial Least Square (PLS) approach.

## RESULT

### A. Data Test Instrument Results

#### 1. Measurement Testing (Outer Model)

An indicator is declared valid if it has a loading factor above 0.5 for the intended construct and each construct (latent variable) has at least three valid measurement indicators.

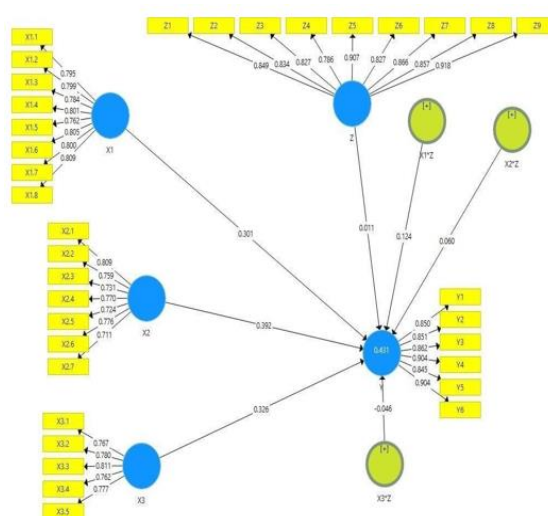


Figure 2. Loading Factor Value

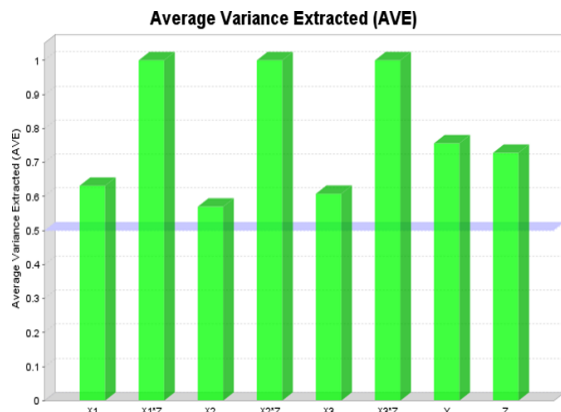
Source: Data processing results with SmartPLS 3.0

Based on the validity testing of the loading factor in Figure 2, it is known that all loading values are  $> 0.7$ , which means that they have met the validity requirements based on the loading value. Furthermore, validity testing is based on the average variance extracted (AVE) value.

Table 1. Validity Testing based on Average Variance Extracted (AVE)

	Average Variance Extracted (AVE)
X1	0,631
X1*Z	1,000
X2	0,570
X2*Z	1,000
X3	0,608
X3*Z	1,000
Y	0,756
Z	0,728

Source: Data processing results with SmartPLS 3.0



**Figure 3. Validity Testing based on Average Variance Extracted (AVE)**

Source: Data processing results with SmartPLS 3.0

The recommended AVE value is above 0.5 (Mahfud and Ratmono, 2013:67). It is known that all AVE values are > 0.5, which means that they have met the validity requirements based on AVE.

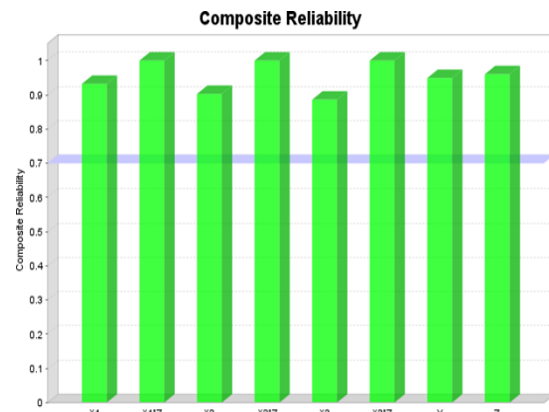
### Reliability Test

The reliability test is carried out by looking at the composite reliability value of the indicator block that measures the construct. The following is the composite reliability value in the output.

**Table 2. Reliability Testing based on Composite Reliability (CR)**

	Composite Reliability
X1	0,932
X1*Z	1,000
X2	0,903
X2*Z	1,000
X3	0,886
X3*Z	1,000
Y	0,949
Z	0,960

Source: Data processing results with SmartPLS 3.0



**Figure 3. Reliability Testing based on Composite Reliability (CR)**

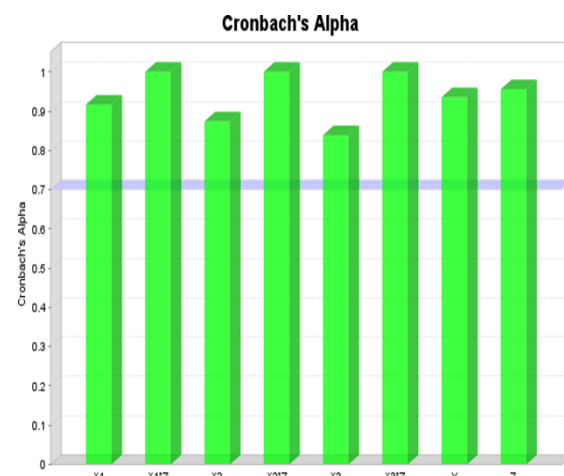
Source: Data processing results with SmartPLS 3.0

The recommended CR value is above 0.7 (Mahfud and Ratmono, 2013:67). It is known that all CR values are > 0.7, which means that they have met the reliability requirements based on CR.

**Table 3. Reliability Testing based on Cronbach's Alpha (CA)**

	Cronbach's Alpha
X1	0,917
X1*Z	1,000
X2	0,874
X2*Z	1,000
X3	0,839
X3*Z	1,000
Y	0,935
Z	0,956

Source: Data processing results with SmartPLS 3.0



**Figure 4. Reliability Testing based on Cronbach's Alpha (CA)**

Source: Data processing results with SmartPLS 3.0

The recommended CA value is above 0.7 (Mahfud and Ratmono, 2013:67). It is known that all CA values are > 0.7, which means that they have met the reliability requirements based on Cronbach's alpha. Furthermore, discriminant validity testing is carried out using the Fornell-Larcker approach.

## 2. Structural Model Testing (Inner Model)

**Table 4. Coefficient of Determination (R-Square)**

	R Square
Y	0,431

Source: Data processing results with SmartPLS 3.0

Based on the results in Table 4, the R-Square value of an organizational unit of local government performance (Y) is 0.431, which means that Understanding the Regional Financial Accounting System (x1), Regional Financial Management (X2), Accountability (X3) can explain the organizational unit of local government Performance (Y) by 43.1%, the remaining 56.9% is influenced by other factors.

## 3. Hypothesis Testing (P-Values)

**Table 5. Hypothesis Testing Results**

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
X2->Y	0,392	0,382	0,140	2,802	0,005
X1->Y	0,301	0,280	0,146	2,062	0,040
X3->Y	0,326	0,311	0,163	1,992	0,047
X1*Z->Y	0,124	0,103	0,146	0,850	0,395
X2*Z->Y	0,060	0,059	0,149	0,401	0,689
X3*Z->Y	-0,046	-0,049	0,140	0,329	0,742
Z->Y	0,011	0,022	0,101	0,111	0,912

Source: Data processing results with SmartPLS 3.0

Based on the results of the hypothesis test, it is concluded that:

1. Regional Financial Management (X2) has a positive effect on an organizational unit of local government Performance (Y), with a path coefficient value

(original sample) of 0.392. It is significant, with a P-value = 0.005 < 0.05 (Hypothesis Accepted).

2. Understanding of the Regional Financial Accounting System (X1) has a positive effect on an organizational unit of local government Performance (Y), with a path coefficient value (original sample) of 0.301. It is significant, with a P-value = 0.040 < 0.05 (Hypothesis Accepted).
3. Accountability (X3) has a positive effect on an organizational unit of local government Performance (Y), with a path coefficient value (original sample) of 0.326. It is significant, with a P-Value = 0.047 < 0.05 (Hypothesis Accepted).
4. Supervision (Z) does not moderate the effect of Understanding Regional Financial Accounting Systems (X1) on organizational unit of local government performance (Y), with P-Values = 0.395 > 0.05 (Hypothesis Rejected).
5. Supervision (Z) does not moderate the effect of Regional Financial Management (X2) on an organizational unit of local government performance (Y), with P-Values = 0.689 > 0.05 (Hypothesis Rejected).
6. Supervision (Z) does not significantly moderate the effect of Accountability (X3) on an organizational unit of local government performance (y), with p-Values = 0.742 > 0.05. (Hypothesis Rejected).

## CONCLUSION

Based on the results of testing and analysis of the influence of the variables Understanding of Regional Financial Accounting Systems, Regional Financial Management on organizational unit of local government performance with supervision as a Moderating Variable, the following conclusions are drawn:

1. Understanding regional financial accounting systems (X1) has a positive and significant effect on the performance of the organizational unit of local government (Y) of North Sumatera



- Province, so it can be concluded that H1 is accepted.
2. Regional financial management (X2) has a positive and significant effect on the performance of the organizational unit of local government (Y) of North Sumatera Province, so it can be concluded that H2 is accepted.
  3. Accountability (X3) significantly positively affects the performance (Y) of the organizational unit of the local government of North Sumatera Province, so it can be concluded that H3 is accepted.
  4. Supervision (Z) does not moderate the understanding of regional financial accounting systems, regional financial management, and accountability on the performance of the local government (Y) organizational unit of North Sumatera Province.

## RESEARCH LIMITATIONS

The limitations of this study are as follows:

1. This study uses a questionnaire, so there are likely weaknesses encountered, such as respondents answering each statement not being separated from the subjective perception of each respondent.
2. This study has not revealed all variables that can affect the organizational unit of local government performance and only includes three independent variables, 1 moderating variable, and a limited sample.
3. This study uses a questionnaire with respondents' fields consisting of the gender and age of the respondents, so it does not maximize the results of the study based on the gender and age of the respondents.

## SUGGESTIONS

The results of this study can at least motivate future researchers to conduct further research related to organizational performance. By considering the limitations in this study, future research is

expected to be able to improve the existing limitations, including:

1. Respondents should be added to the provincial government and the regency/city government.
2. As mentioned in the research limitations above, this research only includes two research variables that influence managerial performance, so future research is expected to include other variables that are thought to have a significant influence on managerial performance, such as adding variables of organizational commitment, education, and organizational culture.

### *Declaration by Authors*

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