



The Implementation of Public Sector Accounting and Value for Money on Institutional Performance at the Sumenep Regency DPRD Secretariat

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ABSTRACT

The public presentation of government agencies is often used as a benchmark for the success of an agency. Similarly, the decline in performance achievements at the Sumenep Regency DPRD Secretariat in the Government Agency Performance Report of the Sumenep Regency DPRD Secretariat uploaded on the official website of Sumenep City. The study aimed to determine how public sector accounting and value for money were applied in efforts to improve agency performance at the Sumenep Regency DPRD Secretariat. This study used a quantitative method with a total sample of 85 people. Data analysis techniques included descriptive statistical analysis, validity test, reliability test, normality test, multiple correlation analysis, multiple linear regression analysis, coefficient of determination, T test and F test. Based on the results of the study, it was proven application of public sector accounting had a partial effect on agency performance as well as value for money. In addition, the results of this study showed that the application of public sector accounting and value for money had a simultaneous effect on agency performance with an influence level of 79.4%. This finding provides empirical evidence from a regional legislative secretariat context that has rarely been examined in prior studies, particularly in developing regions. The novelty of this research lies in highlighting how the integration of public sector accounting practices and value for money principles can substantially enhance institutional performance within local government entities. Furthermore, this study contributes to the literature by offering a model that bridges financial accountability with performance measurement, thereby enriching discussions on public sector governance and efficiency.



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INTRODUCTION

Governments, as public entities, are required to provide effective, efficient, and accountable public services (Mukhlis, Suradi, et al., 2023; Mukhlis, 2025b). Therefore, the implementation of public sector accounting is a crucial element in realizing a transparent and accountable financial administration system. Public sector accounting plays a significant role in budget preparation, reporting, and oversight, making it a crucial instrument in supporting the implementation of value for money that is economically sound, effective, and efficient (Mukhlis, Arifin, Ridwan, & Zulbaidah, 2025; Mukhlis, Arifin, Ridwan, Zulbaidah, et al., 2025) . Furthermore, the performance of government agencies is often used as a benchmark for success in budget management and the implementation of sound accounting systems.

The Government Agency Performance Report of the Sumenep Regency DPRD Secretariat, uploaded by (Sumenepkab.go.id, 2023), explains the performance achievements of the Sumenep Regency DPRD Secretariat, as seen in the following comparison (Mukhlis, Maryam, et al., 2023; Mukhlis et al., 2024):

Table 1. Comparison of Performance Achievements of the Sumenep Regency DPRD Secretariat in 2023 and 2024

Goals/Targets	Year	Performance Indicators			Budget			Efficiency Level
		Target	Realization	% Achievements	Budget	Realization	% Achievements	
Improving the Quality of Public Services	2023	81,15	81,27	100,14%	69,707,022,658	66,483,925,868	95,38%	4,76
Improving the Quality of Public Services	2023	81,65	81,64	99,98%	80,503,214,458	76,176,467,444	94,63%	5,36

RESEARCH METHODS

Research Type

This research applies a quantitative approach as its research model. "A quantitative approach is a research method used to examine a specific population or sample (Mukhlis, Janwari, et al., 2023; Mukhlis & Abdullah, 2025). Data collection uses research instruments, and data analysis is quantitative or statistical, with the aim of testing predetermined hypotheses based on the philosophy of positivism or viewing reality, symptoms, or phenomena as they occur." (Sugiyono, 2021:16).

Variable Operationalization

Variable operationalization contains information regarding the measurement of each variable. The goal is to demonstrate how each variable is measured so that the concept can be studied or quantified (Mukhlis, 2025a; Mukhlis & Saidah, 2025). In this research, the independent variables (public sector accounting and value for money) will be measured, which can be called the variables suspected to be the cause, and the dependent variable (agency performance), which can be referred to as the factor that causes the effect.

Data Collection Techniques

The data collection techniques applied in this research include distributing questionnaires using Google Forms and conducting a literature review to explore theories related to the topic under study.

Population and Sample

The population involved was all members of the Sumenep Regency DPRD Secretariat (Kaur & Lodhia, 2019; Moodley et al., 2022). The sampling technique used was probability sampling with random sampling, implementing the Yamane formula, to obtain a minimum of 81 respondents. After data collection, 85 respondents were selected as subjects for this research.

Data Analysis Technique

This research applied a quantitative approach by processing the collected data using a questionnaire using SPSS Version 27 software.

RESULTS AND DISCUSSION

The Impact of Public Sector Accounting Implementation on Agency Performance

According to the collected questionnaires, 42% strongly agreed with seven statements regarding public sector accounting at the Sumenep Regency DPRD Secretariat, 27% agreed, 19% were neutral, 10% disagreed, and 2% strongly disagreed (Manes-Rossi et al., 2020; Montesinos & Brusca, 2019). According to the majority of respondents, the Sumenep Regency DPRD Secretariat has done an excellent job in adopting public sector accounting.

The Impact of Value for Money Implementation on Agency Performance

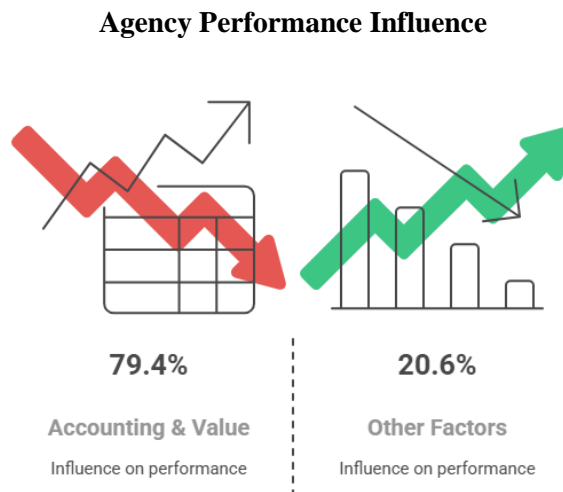
According to the collected questionnaires, 37% strongly agreed with three statements, 30% agreed, 21% were neutral, 11% disagreed, and 1% strongly disagreed (Endri et al., 2024; Huy & Phuc, 2024b). Therefore, the overall response from respondents indicates that the implementation of value for money at the Sumenep Regency DPRD Secretariat has been implemented effectively.

The Impact of Public Sector Accounting and Value for Money on Agency Performance

Based on the coefficient of determination test, the R-square value was 0.794, with a percentage correlation of 79.4% (An et al., 2020; Speklé et al., 2022). It can be concluded that public

sector accounting and value for money have a 79.4% influence on agency performance. The correlation falls within the 0.60-0.799 range, indicating a strong correlation.

Based on the explanation above, it can be concluded that public sector accounting and value for money are two important factors contributing to improved agency performance (Huy & Phuc, 2024a; Olbert & Severin, 2023; Trofimova et al., 2019). Public sector accounting and value for money are closely related in driving improved agency performance.



CONCLUSION

Based on the analysis of the impact of the implementation of public sector accounting and value for money on agency performance at the Sumenep Regency DPRD Secretariat, it can be concluded that:

1. Based on the analysis, it can be concluded that the implementation of public sector accounting partially has a positive effect on agency performance. This indicates that agency performance will improve if accompanied by good public sector accounting implementation.
2. Based on the analysis, it can be concluded that the implementation of value for money has a positive effect on agency performance. This suggests that if value for money is implemented properly, agency performance can also improve.
3. Based on the analysis, the simultaneous application of public sector accounting and value for money has a positive impact on agency performance. This means that if agencies implement public sector accounting and value for money effectively, their performance will improve.

Based on the results of this study, the following recommendations can be made:

1. Agencies are expected to continue to improve the application of public sector accounting and value for money in all activities, expenditures, and decision-making to achieve budget efficiency and effectiveness.
2. For future researchers who are interested in conducting the same research, it is recommended to add other variables that are more interesting to discuss with objects that are rarely researched.

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