ABSTRACT

The phenomenon happened is that the responsible implementers have not doing recording accurately, less accurate of doing a plan, some activities results that have not reached the optimal target yet realization below the target and the remaining is more than budgeted. On the other hand, there are activities components that are not budgeted activities. If there are activities that are not budgeted, then budget or activity should be revised.

The purposes of this study to know how big is the internal control affect and the implementation of regional financial accounting system to government agencies in the Plantation Office of West Java Province.

The method used in this research, descriptive and verificative method. Descriptive method is used to describe the internal control variables, the regional of financial accounting system implementation variables, and performance variables. Statistical tests are used to determine the effect internal control and implementation of financial accounting regional system. The statistic is test used to design structural models, Government Agencies to design measurement models, to construct the path diagram, and to test the model fit. Structural models test suitability and hypotheses using SmartPLS 2.0 software.

The results of this study show that the internal control significantly affect positively to of government agencies and regional financial accounting system implementation has a significant positive effect to of government agencies in the Plantation Office of West Java Province.

Keywords: Internal Control, Regional Financial Accounting System, Performance