THE EFFECT OF STANDARD UNDERSTANDING OF GOVERNMENT ACCOUNTING, EXPERIENCE, AND ACCOUNTABILITY ON THE PERFORMANCE OF INSPECTORATE OFFICE STAFF IN RIAU PROVINCE

Sanusi Ariyanto

1 Universitas Islam Riau, Indonesia
*E-mail: 1 sanusiariyanto@eco.uir.ac.id

Abstrak
The purpose of this study was to determine the effect of understanding government accounting standards, experience, and accountability on the performance of financial auditors at the Riau Province Inspectorate. The variables in this study are the independent and dependent variables. The independent variables consist of understanding of accounting standards, experience, and accountability, while the dependent variable of this study is the performance of financial examiners. A descriptive method in the form of correlation studies with a quantitative approach is applied in this study to determine the effect between variables. The use of this method is expected to produce more accurate measurement results related to the responses given by respondents. The data in the form of numbers are then processed statistically by using validity, reliability tests, and hypothesis testing T and F. The population in this study was limited to only the financial examiners of the Riau Province Inspectorate. The research sample consisted of 34 financial examiners where they were given a questionnaire with a Likert scale. Data analysis was carried out at a significant level of 95% using regression analysis. The results of the analysis of this study found that the variables of experience, competence, and independence had a positive effect on performance. The t-test also revealed that experience, competence, and independence partially have a significant effect on performance. In the F test, the results show that experience, competence, and independence have a simultaneous effect on performance.

Kata kunci: Government Accounting Standards, Experience, Accountability, Performance

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PENDAHULUAN

Efforts in the government’s commitment to creating good governance have been widely applied in countries in the world, including Indonesia, which even reaches remote areas of the archipelago, such as the province of the Riau. It is not surprising that there are many decisions, policies, and ideas that have been implemented into the government system to create a clean government system (good governance) that encourages the general welfare as stated in the Preamble to the State Constitution. Republic of Indonesia Year 1945 4th paragraph. However, there are many challenges, obstacles, and obstacles that make some interested and non-interested people deviate from the notion of welfare where they are more concerned with personal or group welfare than the general welfare.

The Inspectorate as part of the Government Internal Supervisory Apparatus (APIP) at the State Ministries/Agencies/Government conducts a review of the Financial Statements to ensure the reliability of the information presented. Furthermore, this is an effort to ensure that the financial statements have been prepared based on an adequate Internal Control System and presented following SAP before being submitted by the Minister/Head of Institution/Governor/Regent/Mayor to related parties as regulated in Government Regulation Number 8 2006 concerning Financial Reporting and Performance of Government Agencies.

The task of the regional inspectorate itself is to supervise all activities in the context of carrying out the general duties and functions of the regional government and other tasks assigned by the regional head which are funded by the regional revenue and expenditure budget. The Inspectorate as the government's internal supervisory apparatus, in this case, conducts a review of the financial and performance reports to ensure that the information presented is constrained.

The Riau Provincial Inspectorate Office is an agency that has the authority to carry out supervisory or inspection tasks in the Riau Provincial Government whose implementation is regulated based on Riau Governor Regulation Number 73 of 2020.

The Regional Inspectorate carries out the following functions:

a. Formulate technical policies in the field of supervision and facilitation of supervision;
b. Carry out internal monitoring of performance and finances through audits, reviews, evaluations, monitoring, and other supervisory activities;
c. Carrying out guidance and supervision on the implementation of Regency/City Regional Government as the implementation of the tasks and authorities of the Governor as the representative of the Central Government;
d. Carry out supervision for certain purposes upon assignment from the Governor and/or the Minister of Home Affairs;
e. Prepare reports on the results of supervision;
f. To coordinate the prevention of criminal acts of corruption;

Given the complexity of the tasks that must be carried out, the Inspectorate examiner must have the ability and attitude to carry out his duties properly. For this reason, the author tries to examine several variables that can support the performance of the inspectorate, including...
the understanding of Government Accounting Standards, Experience, and Accountability that support the Auditor's Performance.

LANDASAN TEORI

Agency Theory

According to Jensen and Meckling (1976) quoted from Zelmyanti (2017) the agency relationship is a contract between the principal and the agent, by looking at the delegation of some decision-making authority to the agent. As an agent, the manager has a moral responsibility to maximize the profits of the owners (principals), while on the other hand, he also has an interest in maximizing their own welfare. Agency theory can also be applied to the public sector. A democratic country has an agency relationship between the community and the government or a relationship between the local government and the central government. The central government gives authority to local governments. Regional governments must also be accountable for their duties to the central government. On the other hand, regional governments must also maximize their welfare. Agency theory has a close relationship with BPK audit quality, as a government auditor, whose job is to examine the management and responsibility of state finances, the BPK auditor as an external examiner in the management of state finances must be supported by an attitude of maintaining independence, accountability, integrity and sensitivity to professional ethics and improving quality. Audit results, so that it can help reduce conflicts and information asymmetry in state financial reports (Merawati, Ariska 2018)

Performance

Anwar Prabu Mangkunegara in Ardiansyah (2010) defined performance as the result of work in quality and quantity achieved by an employee in carrying out his duties based on the responsibilities given to him.

Indra Bastian in Ardiansyah (2010) explained that performance is a description of the level of achievement of the implementation of an activity/program in realizing the goals, objectives, mission, and vision of the organization contained in the formulation of the strategic scheme of an organization. According to Malayu S.P Hasibuan quoted from Ardiansyah (2010), performance is the result of work achieved by a person in carrying out assigned tasks based on skill, experience, and sincerity and on time. Ardiansyah (2010) further describes the performance as an achievement achieved by an agency as a unified whole during a certain period. Albar (2009) states that performance is a description of the extent to which the success/failure of the implementation of the main tasks and functions of an agency. Performance is work performance or work achieved by an employee in carrying out his duties and responsibilities. Astriana (2010) on the other hand adds that job performance is essentially an employee's success in doing a job for a certain period based on predetermined provisions.

Performance can be carried out optimally if good planning has been made. Thus, it is hoped that the results achieved will be as expected based on the conditions and capabilities of each agency (Albar, 2009). Three variables that affect performance and behavior (Robbins in Albar 2009) are as follows:

1. Individual Variables: factors that come from within.
2. Organizational variables: act as environmental variables.
3. Psychological variables: internal and environmental variables.

**Performance Assessment**

Mardiasmo (2009:58) explained that performance appraisal is part of the management control process that can be used as a control tool. Management control through a performance appraisal system is carried out by creating a reward and punishment mechanism. The system of giving rewards and punishments is carried out as a driver for the achievement of the strategy. Performance appraisal is a process used by organizations to assess the extent to which their members have done their jobs satisfactorily considering that performance appraisal is a control system as feedback and as feedback (Albar 2009). Performance appraisal is a process to measure employee performance based on established regulations. This is done by comparing the target (the result of his work) with the requirements of the job description, namely the standard of work that has been set for a certain period. Performance appraisal is also a formal process that aims to conduct periodic performance evaluations. Performance appraisal will motivate employees to be encouraged to work better. Therefore, proper and consistent performance appraisal is needed. The fulfillment of the performance appraisal is when the assessment is carried out related to work (job-related) and there are work implementation standards. To have an assessment carried out effectively, the standard of assessment should relate to the desired results of each job (Ardiansyah 2010).

Dalmy quoted from Junarti (2012) revealed the main purpose of performance appraisal, which is to motivate personal in achieving organizational goals and meeting predetermined standards of behavior which will result in the actions and results desired by the company. Performance can be carried out well if previously good planning has been made so that the results achieved are as expected based on the conditions and abilities of each employee's performance in the agency. The importance of employee performance appraisal is at least due to two interests, namely the interests of the employees concerned and the interests of the company (Esya: 2008).

According to Esya (2008), the assessed factors can differ from one type of work to another. This depends on what aspects of work are considered critical in measuring a person's success in fulfilling his obligations, such as loyalty, initiative, diligence, perseverance, cooperative attitude, leadership, honesty, thoroughness, accuracy, and neatness.

According to Trisnaningsih (2007), auditor performance is an act or implementation of an audit task that has been completed by the auditor within a certain period. Performance can be measured through certain measurements according to standards, where quality is related to the quality of work produced, while quantity is the amount of work produced within a certain period, and timeliness is the suitability of the planned time (Andini, 2017).

The main purpose of performance appraisal is to motivate personnel in achieving organizational goals and meeting predetermined standards of behavior to produce actions and results desired by the company. The performance will be carried out if a good plan has been made where the expected results based on the conditions and capabilities of each agency will be achieved (Dalmi in Junarti 2012).

**Government Accounting Standards**
Based on Government Regulation of the Republic of Indonesia Number 71 of 2010 Article 1 Paragraph (3) concerning SAP, it is stated "Government Accounting Standards, hereinafter abbreviated as SAP, are accounting principles applied in preparing and presenting Government financial statements."

Meanwhile, PP No. 24 of 2005 explains that "Government Accounting Standards are accounting principles applied in preparing and presenting government financial statements. Thus, SAP is a requirement that has a legal force to improve the quality of financial reports in Indonesia".

Bastian (2006) in his opinion defines "Government Accounting Standards, hereinafter referred to as SAP, are accounting principles applied in preparing and presenting government financial statements. Thus, SAP is a requirement that has the legal force to improve the quality of government financial reports in Indonesia.

Wijaya (2008) explained that “The government accounting standard (SAP) is the first accounting standard in Indonesia that regulates Indonesian government accounting. It is expected from this standard that government financial reports which are the result of the accounting process can be used as a communication tool between the government and stakeholders to create transparent and accountable state financial management.

According to Tanjung (2012) in Vicky Agustiawan (2013), "Government accounting standards are accounting principles applied in the preparation and presentation of government financial statements consisting of the Central Government Financial Reports (LKPP) and Local Government Financial Reports (LKPD) as a form of the framework of transparency and accountability in the administration of government accounting, as well as efforts to improve the quality of LKPP and LKPD”.

Nurlan Darise (2008:39) in his opinion said that "Government accounting standards are used as guidelines to prepare accountability reports for the implementation of the APBN/APBD in the form of financial reports which at least include reports on budget realization, cash flow reports, and notes to financial statements”. The objectives of SAP according to Indra Bastian (2010:138) are: "Improve accountability and reliability of government financial management”.

With the enactment of PP No. 71 of 2010, there has been a change in the application of government accounting standards from an accounting basis, namely from a cash basis to an accrual basis

It is stated in PP No. 71 of 2010 that "Accrual Accounting Basis is that which recognizes income, expenses, assets, debt and equity in accrual-based financial reporting, and recognizes income, expenditure, and financing in reporting budget implementation based on the basis set out in the APBN/APBD. . The accrual basis for the balance sheet means that assets, liabilities, and equity of funds are recognized and recorded when transactions occur, or when environmental events or conditions affect government finances, regardless of when cash or cash equivalents are received or paid.

KSAP (2006;3) states that "Accrual-based accounting is an accounting basis in which economic transactions and other events are recognized, recorded, and presented in the financial statements at the time the transactions occur, regardless of when cash or cash
equivalents are received or paid. The recording time corresponds to the time of the resource flow so that it can provide the most comprehensive information because all resource flows are recorded. According to Erlina and Rasdianto (2012: 10), "Accrual-based accounting is accounting that recognizes and records financial transactions or events when they occur or at the time of acquisition. The focus of this accounting system is on the recognition of economic resources and changes in resources in an entity.

Experience

Marwansyah in Wariati (2015) explained that work experience is an employee's knowledge, skills, and abilities to carry out the responsibilities of his previous job. Experience is the period of work carried out by employees in obtaining learning to do better work (Junarti, 2012). Astriana (2010) said that there is a clear hierarchical structure in the auditing profession. Auditors at lower ratings have lower audit experience and supervision as well. Managers and partners in this case not only have more audit experience but are also expected to have the technical competence and be able to demonstrate leadership qualities to achieve positions in each company. Although auditors may be able to perform as expected at each level, there are also individuals at lower levels who do not perform as expected where they may leave the company either intentionally or unintentionally. For various reasons, it can be expected that in-company experience is positively related to job performance.

Experience will also have an impact on every decision taken in the implementation of the audit so it is hoped that every decision taken is the right decision (Esya, 2008). An auditor's knowledge may start with formal education which is expanded through continued experiences in auditing practice. The auditor's knowledge regarding relevant and irrelevant evidence may develop with the existence of an auditor training program or with increasing experience of the auditors themselves. The existence of information that is not relevant to the goal will reduce the similarity between the goal and the hypothetical state suggested by the relevant information. Thus, the complexity of the tasks faced by an auditor will increase his experience and knowledge (Albar, 2009).

Accountability

Sjahruddin Rasul (2000) states that accountability is narrowly defined as the ability to answer to a higher authority for the actions of "someone" or "a group of people" against society at large or within an organization. In the context of government institutions, the "someone" is the head of a government agency who is the recipient of the mandate who must provide accountability for the implementation of the mandate to the community or the public as the giver of the mandate.

J.B. Ghartey (1998) states that accountability is aimed at finding answers to questions related to stewardship, regarding what, why, who, where, and how accountability should be carried out. Ledvina V. Carino (2002) says that accountability is an evolution of the activities carried out by an officer, either who is still in his line of authority or has gone far from his responsibilities and authorities.
Polidano (1998) offers a new categorization which he calls direct accountability and indirect accountability. Indirect accountability refers to accountability to external parties such as the community, consumers, or certain client groups, while direct accountability relates to vertical accountability through a certain chain of command.

The term accountability cannot be separated from the term accounting which has the meaning of report, responsibility, calculation/value. Value measurement is somewhat of a concern in accountability because it is based on an accounting system (Walters, Aydelotte, Miller, 2010).

In a further understanding, accountability is associated with the attitude of members of the organization in carrying out their duties by paying attention to the sustainability of the organization, facing competition with other organizations in the future, but without reducing the history of the organization. This is interesting because accountability is believed to help revitalize, provide competitive strength, improve product quality and company service products, increase organizational reactions to the needs and desires of customers or voters, and reduce abuse/deviation (Bachtiar Arif, 2008).

Accountability is an ongoing attitude that asks what can be done to arouse the state and desire/desire for achievement. This is a process of seeing, getting something, breaking something, where what has to be done is a level of ownership, including making, maintaining/storing, and proactively responding to personal promises. It is a foresight that includes both the present state and future endeavors rather than reactions and explanations of history (Bachtiar Arif, 2008).

The term accountability when viewed from a certain point of view is an answer when there is a request from another party regarding the achievement of something and reporting back (notifying) related to the achievement, which is done by explaining how to organize or implement it. Questions that require answers include "what must be accounted for, to whom the responsibility is handed over, who is responsible for various parts of the activities in the community, whether accountability goes hand in hand with adequate authority, and others (Lindsay Amiel, 2014).

The Tokyo Declaration on Public Accountability Guidelines sets out the following definition: means obligations on individuals or authorities entrusted with managing public resources and concerned with them to be able to answer matters concerning fiscal, managerial, and programmatic accountability.

Tetclock (1984) in Diani and Ria (2007) explains that accountability is a form of psychic impulse that makes a person responsible for all actions and decisions that are taken to his environment.

In Mardisar's research, D and R. Nelly Sari (2007), stated that someone with high accountability will have higher confidence that their work will be checked by a supervisor/manager/leader compared to someone who has low accountability. From the results of this study, it has been proven that subjects who have high accountability will always take more action based on rational reasons, not only based on whether they like it or not.

**Hypothesis**

An understanding of SAP is required in reviewing financial statements. The results
of previous studies such as that conducted by Damanik (2010) at the Inspectorate of Serdang Bedagai Regency in North Sumatra, found that an understanding of SAP affected the role of the Inspectorate in the review of regional financial statements. In this case, the higher/lower understanding of SAP will make the role of the inspectorate in the review of financial statements also higher/lower. Therefore, it is suspected that an understanding of SAP can affect the process of reviewing local government financial reports by the inspectorate. The results of Manaf, Arfan, and Darwis's (2014) research show that an understanding of government accounting standards and an understanding of the internal control system jointly affect the process of reviewing local government financial statements by the inspectorate. Based on this description, the following hypothesis can be drawn:

**H1:** Understanding of Government Accounting Standards affects the performance of auditors at the Inspectorate of Riau Province

To improve audit performance, public accounting offices can recruit, train and provide opportunities for individual auditors to improve their capacity to achieve the desired audit quality. Furthermore, during the audit, public accountants can assign senior auditors who are experienced to control and supervise the work of the audit staff (Owhos et al., 2002). If there is too much trust in the auditor, it can cause inaccurate assignment of tasks to the ability, allocation of resources and inefficient audit time, and inefficiency between audit input and output. In this study, the ability of auditors to judge themselves compared to their actual performance to detect errors through their working papers in the auditor's specialization itself. In addition, the role of the auditor's rating (manager and senior) and the level of effectiveness of the auditor Yonathan Sunyoto 193 are also examined for their impact on the auditor's self-assessment ability. In addition to all of the audit performance controls, several bankruptcy incidents related to public accounting offices caused changes in the audit performance monitoring process.

In Nataline's research (2007), it was found that there was a positive influence of experience on audit quality. Inexperienced auditors are likely to contribute to errors that tend to be larger than experienced auditors (Hardiningsih, 2002) (Shinta, 2010). Sukriah et al (2009) stated that the more work experience an auditor has, the more he will improve the quality of the audit results he does.

Based on this explanation, the hypothesis that can be made is:

**H2:** Experience affects the performance of auditors at the Inspectorate of Riau Province.

Mardisar and Sari (2007) say that the quality of the auditor's work can be influenced by his sense of responsibility (accountability) in completing audit work. On the other hand, research conducted by Messier and Quilliam (1992) reveals that auditors' accountability can improve auditors' cognitive processes in making decisions. Based on the above studies, it can be concluded that the level of individual accountability in doing a job will determine how information is processed. The results of the processed information will affect the response, decision or action to be taken. Therefore, accountability is an important thing that must be owned by an auditor in carrying out his work. Cloyd (1997) in his study examined the effect of accountability on audit quality. Cloyd's (1997) research results prove that accountability can improve audit quality if the
The auditor's audit knowledge is broad enough. The assumption used in this study is that the complexity of the work faced is high so that the higher the auditor's accountability will affect the quality of the audit conducted.

According to this explanation, the hypothesis that can be made is:

H3: Accountability affects the performance of auditors at the Inspectorate of Riau Province.

**METODE**

This research applies the quantitative method. The aim is to show the relationship between variables, test theories, and look for generalizations that have predictive value (Sugiyono, 2015:14). The theory is a framework in quantitative research that underlies the formulation of problems or questions, developing hypotheses, testing data, and making conclusions. The position and role of theory in quantitative research are reflected in the results of research in the form of support or rejection of the theory (Sugiyono, 2015: 7).

Data collection in this study was carried out using a questionnaire submitted to the auditor or examiner in the Riau Province Inspectorate Office, totaling 50 questionnaires. The statistical test used is the validity test, reliability test, normality test, and hypothesis testing. The independent variable in this study is the understanding of government accounting standards, experience, and accountability, while the dependent variable is performance.

**Validity test**

Validity means how precise and accurate a measuring instrument is in performing its size function (Azwar 1986). Validity is also a measure that shows that the measured variable is the variable that the researcher wants to study (Cooper and Schindler, in Zulganef, 2006). Sugiharto and Sitinjak (2006) in their opinion explain that validity is related to a variable that measures what should be measured. Validity in research states the degree of accuracy of research measuring instruments to the actual content being measured. A validity test is a test that aims to show the extent to which the measuring instrument used is appropriate in measuring what is being measured. Ghozali (2009) states that the validity test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the questions on the questionnaire can reveal something that will be measured by the questionnaire.

**Reliability Test**

The meaning of reliability is the consistency of measurement (Walizer, 1987). Sugiharto and Sitinjak (2006) state that reliability refers to an instrument used in research to obtain information that the instrument used can be trusted as a data collection tool and can reveal actual information in the field. Ghozali (2009) states that reliability is a tool to measure a questionnaire which is an indicator of a variable or constructs. A questionnaire is said to be reliable if a person's answer to the statement is consistent or stable from time to time. The reliability of a test refers to the degree of stability, consistency, predictability, and accuracy. Measurements that have high reliability are measurements that can produce reliable data.
Hypothesis testing

According to Sugiyono (2014:159), hypothesis testing is a temporary answer to the formulation of research problems. The truth of the hypothesis must be proven through the collected data. The proposed hypothesis test is through the simultaneous test (F test) and significance test (T-test). The F test was conducted to determine whether all independent variables had a significant effect on the dependent variable, while the T-test was conducted to determine whether, in the regression model, the independent variables partially had a significant effect on the dependent variable (Sulistyono & Sulistiyowati, 2017).

HASIL DAN PEMBAHASAN

Data on employees of the Riau Province Inspectorate office show that the number of employees with Auditor status is approximately 50 people. Therefore, the number of questionnaires distributed was 50 questionnaires of which only 34 of the questionnaires were returned. The contents of the questionnaire submitted consist of:
1. Seven Questions about Understanding Government Accounting Standards
2. Seven questions about Experience
3. Seven questions about Accountability
4. Seven questions about Performance
The following will explain the results of data processing using SPSS.

Validity test

Based on the test results, it was found that the value on the understanding test of government accounting standards is between 0.775 - 0.93. Meanwhile, the experience, accountability, and performance tests are 0.308 – 0.879, 0.667 – 0.878 and 0.790 – 0.966, respectively.
The values above are greater than 5% (count value > 0.05) or in other words, the questionnaire questions can be declared valid and correlated.

Reliability Test

The results of the reliability test measurement based on Cronbach's alpha show that the value of Government Accounting Standards = 0.941, Experience = 0.796, Accountability = 0.914, and Performance = 0.57. Based on the results of this calculation, the arithmetic value is > 0.05 which indicates that the questionnaire is declared as an instrument that can be used and is relied upon as a medium for collecting the required data.
Hypothesis Test
The following table presents the results of the T-test based on the data obtained

[Table 1]

The Result of Partial T Test

<table>
<thead>
<tr>
<th>No</th>
<th>Coefficients</th>
<th>Std. Error</th>
<th>Beta</th>
<th>t_count</th>
<th>Sig. 5%</th>
<th>T_table</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>SAP</td>
<td>0.603</td>
<td>0.161</td>
<td>0.552</td>
<td>3.743</td>
<td>0.001</td>
</tr>
<tr>
<td>2</td>
<td>Accountability</td>
<td>0.750</td>
<td>0.146</td>
<td>0.672</td>
<td>5.137</td>
<td>0.000</td>
</tr>
<tr>
<td>3</td>
<td>Experience</td>
<td>0.850</td>
<td>0.196</td>
<td>0.608</td>
<td>4.329</td>
<td>0.000</td>
</tr>
</tbody>
</table>

H1: Understanding of Government Accounting Standards affects the performance of examiners at the Inspectorate of Riau Province.
Based on data processing using SPSS 26, the t-count obtained is 3.743 and Sig 0.001. Based on Table T, it is obtained a value of 2.042. if Sig < 0.05. It is also found that tCount > t-table, indicating that the hypothesis is accepted. The table above shows 0.001 < 0.05 and 3.743 > 2.042, so it can be concluded that the understanding of Government Accounting Standards has a positive effect on the performance of the Inspectorate Auditor of Riau Province.

H2: Experience affects the performance of the Inspectorate of Riau Province.
Based on the table above, the t-count obtained is 4.329 and Sig is 0.000. Based on Table T, a value of 2.042. if Sig < 0.05 and t-count > t-table is obtained or in other words, the hypothesis is accepted. The table above shows 0.001 < 0.05 and 4.329 > 2.042 which concludes that experience has a positive effect on the performance of the Auditor / Inspector Inspectorate of Riau Province.

H3: Accountability affects the performance of the Inspectorate Auditor of Riau Province
Taking into account the table above, it is obtained that the t-count is 5.137 and Sig is 0.001. Based on Table T, obtained a value of 2.042. if Sig < 0.05 so t-count > t-table which indicates that the hypothesis can be accepted. It can be noticed that from the table above, 0.001 < 0.05 and 5.137 > 2.042, indicating that accountability has a positive effect on the performance of Auditors at the Inspectorate of Riau Province.
**F Hypothesis Test**

The F test table using the Anova table based on data processing with SPSS is presented below.

<table>
<thead>
<tr>
<th></th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
<th>5%</th>
<th>FTable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>195,476</td>
<td>3</td>
<td>65,159</td>
<td>14.123</td>
<td>.000^b</td>
<td>0.05</td>
<td>2.91</td>
</tr>
<tr>
<td>Residual</td>
<td>138,406</td>
<td>30</td>
<td>4,614</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>333,882</td>
<td>33</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The F hypothesis test can be measured with the assumption that the value of sig < 0.05 and F-count > Ftable or in other words, there is an effect of variable X simultaneously on variable Y. Based on the ANOVA table above, it is informed that 0.000 < 0.05 and 14.123 > 2.92 so it can be concluded that the standard understanding government accounting, experience, and accountability simultaneously affect the performance of the Inspectorate of Riau Province.

**SIMPULAN DAN SARAN**

Referring to the results of data analysis related to the correlation between Understanding of Government Accounting Standards, Experience and Accountability with Performance partially or simultaneously at the Riau Province Inspectorate, the conclusions obtained are as follows:

1. Understanding of Government Accounting Standards affects the performance of Auditors at the Inspectorate of Riau Province.
2. Experience has an effect on the performance of Auditors at the Inspectorate of Riau Province.
3. Accountability affects the performance of Auditors at the Inspectorate of Riau Province.
4. Understanding of Government Accounting Standards, Experience, and Accountability has a simultaneous effect on the Performance of the Inspectorate of Riau Province.

The data in this study were obtained from the questionnaire media which were directly filled in by the respondents so that there was a possibility that the data would be biased. Therefore, further research is recommended to pay attention to the following:

1. Future research is expected to use other methods to collect data, for example, the interview method so that it can reduce the incidence of answers that are not following the actual conditions of the participants when they fill out the questionnaire using the questionnaire method.
2. Further research is recommended to find and add other variables that affect the performance of financial examiners to obtain more adequate research results.

Expanding the object of research is expected to be applied by future research so that the results obtained are more representative and generalizable.
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