

ABSTRACT

THE EFFECT OF GOVERNMENT ACCOUNTING STANDARDS IMPLEMENTATION, QUALITY OF FINANCIAL REPORTS, AND INTERNAL CONTROL SYSTEM ON ACCOUNTABILITY OF GOVERNMENT AGENCIES PERFORMANCE (Study of Regional Apparatus Organizations Bandar Lampung City Government)

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This research aims to empirically prove the effect of implementing government accounting standards, the quality of financial reports, and internal control systems on accountability government agency performance. The independent variables are government accounting standards implementation, quality of financial reports, and internal control system. In contrast, the dependent variable is accountability of government agencies performance. The object of this research is the Regional Apparatus Organization (OPD) of Bandar Lampung City Government. This research used a purposive sampling technique with a final sample of 61 respondents. The data analysis method uses multiple linear regression tests with a confidence level of 95%. The results prove that the three variables, implementation of government accounting standards, quality of financial reports, and internal control system, each influence the accountability of government agency performance.

Keywords: Government accounting standards implementation, Quality of financial reports, Internal control system, Performance accountability

