

ABSTRACT

THE INFLUENCE OF UNDERSTANDING GOVERNMENT ACCOUNTING STANDARDS, UTILIZATION OF REGIONAL FINANCIAL ACCOUNTING INFORMATION SYSTEM, AND INTERNAL CONTROL SYSTEM ON THE QUALITY OF LOCAL GOVERNMENT FINANCIAL REPORT IN PESAWARAN REGENCY

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This research aims to determine the effect of understanding government accounting standards, utilization of regional financial information system, and internal control system on the quality of local government financial report in Pesawaran regency. The data used in this research uses primary data obtained from respondents who work as employees in the Pesawaran regional government. The purposive sampling method is a probability sampling method carried out using certain criteria. The results of this research indicate that understanding government accounting standards, utilization of regional financial information system, and internal control system have an effect of the quality of local government financial report in Pesawaran regency.

Keywords: Understanding Government Accounting Standards, Understanding Regional Financial Accounting Information System, Internal Control System, Quality of Regional Financial Reports

