ABSTRACT

THE INFLUENCE OF GOVERNMENTAL ACCOUNTING STANDARDS APPLICATION ON THE QUALITY OF FINANCIAL REPORTING AND ITS IMPLICATIONS ON PERFORMANCE ACCOUNTABILITY
Survey of Bandung Goverment office

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Government Accounting Standards, hereinafter referred to as SAP is the accounting principles applied in preparing and presenting the government's financial statements. SAP is a requirement that has the force of law in an effort to improve the quality of financial reports of government in Indonesia. Financial Statement is the summary of the recording process, a summary of financial transactions that occurred during the year concerned. While the embodiment of Performance Accountability is the obligation of a government agency accountable for the success / failure of the mission of the organization in achieving objectives and targets set through periodic accountability tool.

The purpose of this study to find out how much influence the implementation of Governmental Accounting Standards to the Quality of Local Government Finance Report and Its Implications on the performance accountability of the Bandung Govement office partially and simultaneously.

The method used in this research is descriptive method and verifikatif. The unit of analysis in this study is the Bandung Govement office, amounting to 14 offices.

There is a close relationship between the Government Accounting Standards in improving the quality of financial reporting and its implications on performance accountability.

Keywords *: Government Accounting Standards, Quality of Local Government Finance Report, Accountability*