ABSTRACT

Government Accounting Standards, hereinafter referred to as SAP is the accounting principles applied in preparing and presenting financial statements of the government. Thus, SAP is a requirement that has the force of law in an effort to improve the quality of financial reports of government in Indonesia. Local finance report is a summary of a recording process, a summary of financial transactions that occurred during the fiscal year concerned. While the Accountability is the obligation of the fiduciary (agent) to provide accountability, presenting, reporting, and disclose all activities and activities which it is responsible to the party giving the mandate (prinscipal) who has the right and authority to hold accountable those.

The purpose of this study To find out how much influence the implementation of Governmental Accounting Standards Quality of Local Government Finance Report and Its Implications on the Office of Accountability at Bandung partially and simultaneously.

The method used in this research is descriptive method and verifikatif. The unit of analysis in this research is Bandung's Office which amounts to 14 offices. The test statistic used is the calculation of Person Product Moment correlation, coefficient of determination.

The results of this study indicate that the Governmental Accounting Standards at the Department of Government of Bandung in general is said to be quite good. However, if viewed from management in this regard relates to the Human Resources masi not meet either criterion, because of the unavailability of adequate human resources to handle the management and financial reporting in government and perceived lack of accountants. And the lack of Human Resources is offset by the lack of understanding of the Government Accounting Standards. There is a relationship between the Governmental Accounting Standards significantly increase the quality of financial statements and the implications for Local Government Accountability Office Government of Bandung on the sebasar 55%.

Keyword: Governmental Accounting Standards, Quality of Local Government Finance Report, Accountability