ABSTRACT

This research was conducted at the Regional Government of West Bandung region. The awareness happened in the Government related to the reporting of financial in the management of West Bandung District Government is still low. The control is not in accordance with the Government Accounting Standards and the several programs is not worked correctly. This is due to the fact that the lack of internal control systems is not in proper way. Therefore, it makes the Government get an unqualified opinion (Wajar Tanpa Pengecualian). The aim of this study is to recognise the number of influence of the accounting information system and internal control system of financial reporting to the value of financial controling information in the West Bandung District Government.

The method used in this research is descriptive and verification method with a qualitative approach. The unit of analysis in this study is Sub Division of Finance in West Bandung District Government from 20 respondents. Testing statistic used is the calculation of correlation, the multiple regression analysis, and the coefficient of determination. To investigate the hypothesis used is 't' test by using Exxel Microsotf Office 2010 and SPSS 20.0 for windows tools.

The results showed that the accounting information system and internal control system have a significant effect on the value of the local government financial reporting information . The coefficient of determination demonstrates that the Accounting Information Systems and Internal Control System have a huge number of influence to the value of Local Government Financial Reporting Information 64% .

Key words: Accounting System Information, Internal Control System, value of the local government financial reporting information