ABSTRACT

In good governance, we recognize by good governance can not recognize corupption and colussion. However, during this government's effectiveness in realizing it is still considered not yet been reached. The purpose of this study is to determine the effect of good governance on performance accountability reports of government agencies and their implications for quality of financial reporting.

The method used in this research is descriptive method and verifikatif. The unit of observation in this study were twelve district offices in West Bandung with a unit of analysis at the head of which amounted to 12 people. Statistical test used is the path analysis, validity, and reliability test using SPSS 17 application assistance for Microsoft Windows.

The results of this study showed a partial good governance has a significant effect on performance accountability reports of government agencies in West Bandung regency. And performance accountability reports of government agencies affects the quality of financial reporting in West Bandung regency. Additionally simultaneously both good governance and accountability report performance of government agencies have a significant effect on the quality of financial reporting in West Bandung regency.

Keywords: Good governance, accountability report performance of government agencies, financial reporting quality