ABSTRACT

This research was conducted at the Revenue Service and Financial Management in the Regency of Bandung. The phenomenon that occurs is the accounting and reporting systems are inaccurate or not recorded and government accounting standards not yet an accrual basis so as to reduce the quality of financial reporting. The purpose of this study is to analyze and assess how much influence the local financial accounting systems and government accounting standards to the quality of the financial statements at the Revenue Service and Financial Management in the Regency of Bandung.

The method used in this research is descriptive and verification method. Descriptive method used to describe the area of financial accounting system variables, variables government accounting standards and the variable quality of financial reporting. To determine the effect of financial accounting system and the local government accounting standards do statistical testing. The test statistic used is designing the structural model, designing a measurement model, construct the path diagram, test the model fit. Suitability test structural models and hypotheses using software SmartPLS 2.0.M3.

The results showed that the area of financial accounting system with the positive direction of the high impact on the quality of financial reporting and accounting standards were influential government with the positive direction of the quality of financial reporting at the Revenue Service and Financial Management in the Regency of Bandung.

Keywords: Regional Financial Accounting System, Government Accounting Standards, Quality of financial statements