ABSTRACT

This study aims to determine the effect of the Implementation of Government Accounting Standard and The Utilization Technology Information on Financial Reporting Quality Badan Pengelolaan Keuangan dan Aset (BPKAD) Bandung City.

The method used in this study is the survey method with a descriptive and verification approach and by using primary data. Static analysis used in this study is the classic assumption test, regression analysis, correlation, hypothesis testing using t test and f test and analysis of the coefficient of determination with the help of SPSS 25 program.

Based on the results of the research conducted, it can be seen that partially the Implementation of Government Accounting Standard and The Utilization Technology Information on Financial Reporting Quality Simultaneously the Implementation of Government Accounting Standard and The Utilization Technology Information on Financial Reporting Quality amounted to 74.5% while the remaining 25.5% was another variable which was not examined, among others, , Accounting Internal Control, Regional Financial Accounting Systems, and Financial Management Accountability.

Keywords: Implementation of Government Accounting Standard, The Utilization Technology Information and Financial Reporting Quality