

ABSTRACT

This study aims to obtain, analyze, and explain the effect of regional financial management and regional financial accounting systems on the quality of local government financial reports (empirical studies on BPKAD and Garut Regency Inspectorate).

The research method used in this research is descriptive and verification research. The population in this study is the PPK-SKPD, namely the head of the accounting subdivision at BPKAD and the accounting subdivision staff as well as inspectors and auditors at the Garut Regency Inspectorate. The sampling technique used is non-probability sampling with the saturated sampling technique method. The type of data used is primary data using a questionnaire. The number of samples in this study were 40 respondents. The research data were processed using IBM SPSS Statistics Version 25 software. The study used multiple regression analysis, correlation analysis, t test, f test and coefficient of determination.

The results of this study indicate that regional financial management and regional financial accounting systems affect the quality of regional financial reports by 59.0%. Partially, regional financial management affects the quality of regional financial reports by 30.0%, while the regional financial accounting system affects the quality of regional financial reports by 29.0%. While the remaining 41.0% is influenced by other factors not examined by the authors such as the internal control system, human resource competence, financial accounting standards and internal control.

Keywords: Regional Financial Management, Regional Financial Accounting System and Quality of Local Government Financial Reports