

ABSTRACT

This study aims to determine the effect of the application of the pattern of financial management of regional public service agencies and the quality of local government financial reports on the acquisition of government audit opinion in the local government of Bandung Regency, Bandung City and Cimahi City. Implementation of Financial Management Patterns for Public Service Agencies and Quality of Local Government Financial Reports independently, Obtaining Government Audit Opinions as dependent.

The method used in this research is descriptive and verification method. This study uses primary data obtained from respondents' answers, the sampling process is carried out using the purposive sampling method. From the criteria applied, obtained a sample of data with a total of 54 respondents. Statistical analysis used in this study is validity test, reliability test, classical assumption test, coefficient of determination, multiple linear regression analysis, t test, F test.

The results of this study indicate that the application of the pattern of financial management of regional public service agencies to the acquisition of government audit opinion of 12.4%, the Quality of Local Government Financial Reports on the Government's Audit Opinion Gain of 41.6% while the remaining 58.4% is the influence of other variables not examined.

Keywords: Application of Financial Management Patterns of Regional Public Service Agencies to Obtain Government Audit Opinions