

ABSTRACT

This study was conducted with the aim of testing and analyzing Disclosure of Government Accounting Standards and The Government Internal Control System The Government Internal Control System on the Quality of Government Financial Statements Budget year 2020-2021.

The research approach used is descriptive analysis and verification analysis using secondary data. The population in this study were all Regency/City Government Financial Reports in the West Java Province Region Budget Year 2020-2021, As many as 54 Government financial statement. The sampling technique used in this research is non-probability sampling with saturated sampling. The statistical analysis used in this research is logistic regression analysis, classification matrix. Method partial (uji wald). coefficient determination.

Based on the result of the research conducted it can be seen that Disclosure of Government Accounting Standards has a significant positive effect of 96% meaning that the more complete disclosure, the financial reports will be quality and the Government's Internal Control System has a positive effect of 3,6 meaning that the more effective the financial reports, the financial reports will be effective.

Key Words : Disclosure of Government Accounting Standards, Government Internal Control System, Quality of Financial Statement