

ABSTRACT

This research is to determine how much influence regional fixed asset inventories and the application of government accounting standards have on the quality of local government financial reports in regional work units (SKPD) in Bandung Regency. The population in this study is the number of samples taken as many as 75 respondents.

The research method used is descriptive and verification methods. The data collection technique used in this study was through primary data by distributing questionnaires. The statistical analysis used in this research is validation test, reliability test, classical assumption test, hypothesis analysis, correlation analysis, regression analysis, and determination analysis. Data processing in this study was assisted by using SPSS IBM Statistics Software Version 26.

The results of this study partially show that the magnitude of the influence of regional fixed asset inventory on the quality of local government financial reports is 15,4%. The effect of implementing government accounting standards on the quality of local government financial reports is 34,9% and simultaneously shows that the magnitude of the influence of regional fixed asset inventory and application of government accounting standards on the quality of financial reports is 50,3%, while the remaining 49,7% is influenced by other factors not observed in this study. Thus, the higher the influence of regional fixed asset inventories and the application of government accounting standards, the higher the quality of local government financial reports.

Kata kunci: Inventory of regional fixed assets, application of government accounting standards, quality of local government financial reports