ABSTRACT

THE EFFECT OF IMPLEMENTATION OF GOVERNMENT ACCOUNTING STANDARDS TO THE QUALITY OF THE FINANCIAL STATEMENTS OF THE LOCAL GOVERNMENT TULANG BAWANG

By

HANA LAILA ALVIUMITA

This research is performed to analyze the affect of Implementation of Government Accounting Standards (GAS) to the quality of the financial statements of the Local Government Tulang Bawang in 2014.

Sampling technique used is purposive sampling method with the criteria of the respondents were employees, which became the Finance Administration Officer in the regional work units that employees are included in the General Sub section, Personnel and Finance is involved in the preparation of financial statements. Data analysis techniques was using simple linear regression analysis method with the SPSS 16 tools.

The result of the research is Implementation Government Accounting Standards (GAS) significantly affect the quality of local government financial statements Tulang Bawang which means if an implementation of Government Accounting Standards (GAS) increases, the quality of the financial reports produced a district government will also increase. This is supported by an opinion on the financial statements obtained that the Local Government Tulang Bawang in 2014 was unqualified.

Keywords: GAS, Unqualified.