

## ABSTRACT

### **THE EFFECT OF APPLICATION OF GOVERNMENT ACCOUNTING STANDARDS AND GOOD GOVERNANCE OF THE QUALITY OF LOCAL GOVERNMENT FINANCIAL REPORTS (SKPD EMPIRICAL STUDY IN BANDARLAMPUNG)**

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This research aimed to examine the effect of application of Government Accounting Standards (SAP) and Good Governance of the quality of Local Government Financial Reports. This research was conducted in the regional work units (SKPD) Bandarlampung.

The method used survey method. Data collecting technique used questionnaires. The selection of technique sampling used purposive sampling. Respondents consisted of 31 working people in five SKPD were processed statistically by using IBM SPSS 21.

These results indicate that there is influence between good governance on the quality of local government financial reports but cannot provide evidence that the application of SAP effects the quality of local government financial reports. This is caused by the human resources. There are some of disadvantages such as the recording/preparation and calculations in the financial reports. Therefore, local government seriously should be planning the human resources in government accounting department.

**Keywords:** *application of government accounting standards (SAP), good governance , the quality of local government financial reports.*