ABSTRACT

ANALYSIS OF THE APLICATION IMPLEMENTATION OF SIPKD (SISTEM INFORMASI PENGELOLAAN KEUANGAN DAERAH) TO THE IMPROVEMENT OF REGIONAL FINANCIAL ACCUNTABILITY IN GOVERNMENT OF LAMPUNG PROVINCE.

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The purpose of this study is examine the application impact of Regional Financial Management Information System to the improvement of Financial Accountability in Lampung Province Government. The samples used in this study are 54 regional work units (SKPD) in Lampung Province District Government. This research data is in the form of questionnaires which given to those who involve directly in the application usage of Fiscal Management Information System (SIPKD). The simple linear regression analysis as a methode of this research, in processing the data is using a software its called program Statistical Product and Service Solutions (SPSS) version 12th. The results explain that indicate the hypothesis of application Fiscal Management Information System (SIPKD) impact on the increase in the area of financial accountability of the Lampung Province District Government are acceptable.

Key words: Regional Financial Management Information System and Financial Accountability