

ABSTRACT

Effect of Accounting Understanding, Reliability of Regional Financial Accounting Information Systems and Internal Audit Roles on the Quality of Provincial Financial Reports (Study of District / City Financial Reports in Banten Province 2013-2017)

This study aims to examine and analyze the understanding of accounting, the reliability of regional financial accounting information systems and the role of internal audits on the quality of provincial financial reports.

The design of this study uses an explanatory causality design. The population used in this study is the districts and cities in Banten province for the 2013-2017 period. The analysis method uses multiple regression analysis and data analysis. The sample selection technique uses purposive sampling.

The results of this study partially show that the variable understanding of accounting, the reliability of the accounting system has a significant effect on the quality of financial statements. While the role of the internal audit does not affect the quality of the financial statements. The results of this study indicate that the understanding and reliability of the accounting system is able to improve the quality of government financial reports.

Keywords: Accounting Understanding, Reliability of Accounting Systems, Role of Internal Audit and Quality of Financial Report