

(Effect of The Application of Government Accounting Standards and Information Technology on the Quality of Regional Financial Statements of Jember Regency). Rahma RinaWijayanti, S.E., M.Sc. Ak.

Hisyam Habibi
Study Program of Public Sector Accounting
Majoring of Agribusiness Management

ABSTRACT

This study aims to analyze and explain the influence of Government Accounting Standards, Information Technology and the Quality of Regional Financial Statements of Jember Regency. This study used quantitative methods using purposive sampling techniques and research instruments using questionnaires. The data analysis technique used is multiple linear regression analysis with IBM SPSS Statistics 22 application. Testing was carried out on the variables of Government Accounting Standards (X_1), Information Technology (X_2), and the quality of financial statements (Y). The results of this study show that the application of government accounting standards, information technology, has a significant effect on the quality of regional financial statements in Jember Regency

Keywords : *Finance Performance, Village Government, the independence ratio, the compatibility ratio, the effectiveness ratio, the efficiency ratio, and the growth ratio*