

ABSTRACT

The central government's financial report (LKPP) is the government's financial accountability to the people, LKPP are presented in accordance with government accounting standards (SAP) and resulted from central government accounting system (SAPP). To realize unqualified opinion, one of which is by managing the state property because the management of BMN closely related to the financial statements because in it is also presented reports of state property.

The purpose of this research to know how the bookkeeping, inventory, reporting, implementation of financial management accounting information system of state property (SIMAK BMN) and the quality of financial statements at the head office and regional office of DJKN DKI Jakarta. And also to know the influence of the bookkeeping, inventory, reporting and application of SIMAK BMN on the quality of financial statements either simultaneously or partially.

. The population in this study are employees who served as accounting officers of State Asset, sampling technique using saturated sampling, and obtained 45 respondents. Data collection methods were conducted through the distribution of questionnaires at head office and regional office of DJKN DKI Jakarta, then analyzed using multiple linear regression analysis method and hypothesis test.

The results showed that simultaneously the bookkeeping, inventory, reporting application of SIMAK BMN have a significant effect on the quality of financial statements. Partially, it is found that bookkeeping has a significant positive effect on the quality of financial statements, inventory does not affect on the quality of financial statements, reporting does not significantly influence, but positively affect on the quality of financial statements and the application of SIMAK BMN has no effect on the quality of financial statements.

Based on results of the research, then to improve the quality of financial statements is suggested to improve the bookkeeping from all aspects. The result of coefficient determination of f^2 66,2% indicates that to improve quality on financial statements suggested add other factors such as internal control, legal audit, asset valuation and other factors that may affect on the quality of financial statements.

Keywords : *Bookkeeping, Inventory, Reporting, State property Management Accounting Information Systems (SIMAK BMN), and Quality of Financial Statement.*