

ABSTRACT

Local Government Financial Reports (LKPD) are one of the government's responsibilities for the use of regions within the framework of implementing regional autonomy and internal control operations and accounting standards to investigate whether the government's internal control system, accounting understanding, and use of accounting information systems affect the quality of government financial reports. area.

Based on its objectives, this study was conducted to analyze the government's internal control system, understanding of accounting, and the use of accounting information systems simultaneously and partially on the quality of financial reports at the SKPD of Bukittinggi City in 2022. The sampling technique used the saturated sampling technique and obtained as many as 70 respondents who consisted of all SKPD Heads, Secretaries, Offices and Heads of Finance Subdivisions in 25 SKPDs of Bukittinggi City. The data analysis model used in this study is multiple linear regression analysis using SPSS version 25 software.

The results showed that the government's internal control system, understanding of accounting, and the use of accounting information systems in the SKPD of Bukittinggi City had a significant positive effect simultaneously and partially on the quality of local government financial reports.

Keywords: PA, PSIA, SPIP. Quality of Local Government Financial Reports