

## ***ABSTRACT***

*This research aims to examine correlation between implementation level of accrual basic accounting and accountability, transparency, and accounting information quality on local government's financial reporting in Central Java Province. This research use PP No.71 Tahun 2010 tentang Standar Akuntansi Pemerintahan (SAP) Berbasis Akrual to measure implementation of accrual basic accounting, accountability, transparency, and accounting information quality.*

*Population of this research are auditors who work in Badan Pemeriksa Keuangan Republik Indonesia (BPK RI) Perwakilan Provinsi Jawa Tengah within 2014 and 2015. Purposive sampling method is used to determined research's sample. The data is obtained by examining 27 auditor's perception about accrual basic accounting implementation. It was primary data which is taken by questionnaire method. SPSS 21 for Mac was used in this research.*

*The result of this research indicates that there is significance correlation between implementation level of accrual basic accounting and accountability, transparency, and accounting information quality on local government's financial reporting in Central Java Province. Furthermore, Pearson's correlation coefficient that generated from the data analysis indicates that there is strong correlation among those variables.*

*Keywords : Accrual basic accounting implementation, accountability, transparency, accounting information quality, financial reporting, local government, Central Java Province*