

ABSTRACT

Efforts to eradicate corruption is one of the key demands at the beginning of reforms, but corruption has increased and become a problem in all parts of the central government to the regions. Demands for increased professionalism of human resources of the state apparatus that efficient, productive and free of corruption as well as systems that are transparent, accountable and participatory still requires its own solution to achieve good governance (good governance). Researchers used the variable accountability and transparency as a moderating variable. The purpose of this study was to analyze the effect of the application of accounting principles, accountability and transparency of the quality of reporting information finance.

The population in this study is SKPD Sumbawa regency. Based on the data obtained was recorded 30 SKPD Sumbawa regency. The sampled employees are heads and sub-district chief financial SKPD Sumbawa. Sampling was conducted by survey method personally. The number of sample of 58 respondents. Primary data collection method used is the questionnaire method (questionnaire). Analysis tool used is the Simple Linear Regression to determine the effect of the application of accounting principles to the quality of financial reporting information and Moderated Regression Analysis (MRA) to determine the effect of transparency and public accountability as a variable moderating the relationship between the application of accounting principles and the quality of reporting information finance.

The results of this study indicate that the application of accounting principles, positive influence on the quality of financial reporting information. Public accountability is a significant moderating variable influencing the relationship between the public accountability of the application of accounting principles with the quality of information reporting, and transparency have a positive influence on the relationship between the application of accounting principles with the quality of financial reporting information, which means that transparency strengthens the relationship between the application of accounting principles and the quality of financial reporting information.

Keywords: Application of accounting principles, public accountability, transparency, quality of financial reporting information.