

ABSTRACT

The purpose of this study was to analyze the influence of education, experience, and social factor of the Statement of Financial Position utilization information for the users, especially the executive, legislative, and examiner on government agencies in Central Java in the planning decision-making, control and management. User quality statement of financial position can affect the understanding of planning decisions, control, and management.

The study population consisted of leaders, supervisors, and inspectors as users of financial statement information in decision-making positions. This research was conducted convinion sampling with reference to the scope of research in the Central Java government agencies. Data were obtained from questionnaires submitted directly by the researcher. Regression model was used to analyze the factors of education, experience, and social factors in the use of financial statement information to decision-making positions.

The results showed that the variables of education, experience, and social factor and significant positive effect on the use of the information on the statement of financial position of government agencies in Central Java.

Key words: Attitude and Behavior theory, Statement of Financial Position, Government Agencies, Education, Experience, Social Factor, Decision-Making