

## **ABSTRACT**

*This study aims to examine the use of Notes to The Financial Statements to the leaders, supervisory, or agencies in government for having a good decision function of government. to obtain the valid result, so this study using three variables independent such as, education, tenure, and social factor.*

*The population in this study was a government agency in Central Java. Samples were selected by using purposive sampling which the criteria was the leaders, supervisory, or agencies.*

*The results showed that the variables of education, experience, social factor culture affect significantly positive on the using of Notes to The Financial Statements.*

*Keyword: attitude and behavior theory, Notes to The Financial Statements, education, tenure, social factor*