

ABSTRACT

Budget report presents an overview of sources, allocation and use of economic resources managed by the government. In government agencies, financial statements are prepared to provide relevant information regarding the financial position and all transactions are carried out by a reporting entity during the reporting period . Understanding and utilization of government information in the financial statements is critical to making an economic decision . One form of such use is the selection of relevant information in government financial statements .

This study aims to examine specifically the effect of user characteristics on utilization of budget report. Data were collected through questionnaire distributed to local government agencies in the province of Central Java. Statistical tests were performed using regression analysis with SPSS 20.0.

The results showed that experience, gender, level and background of education significantly influence the utilization of budget report information . While social factors did not significantly influence the utilization of budget report information.

Keywords : budget reports, experience, education, gender, social factors