

# GOVERNMENT ACCOUNTING STANDARDS APPLICATION INFLUENCE ON FINANCIAL REPORT QUALITY

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## ABSTRACT

*The objectives of this study are to (i) analyze the effect of level of knowledge of UAPPA E1 and UAPPB officers towards Government Accounting Standard (SAP) on financial statements quality; (ii) analyze the effect of the availability of facilities and infrastructures supporting the implementation of SAP on financial statements quality; and (iii) investigate level of improvement of financial statements quality years 2007 and 2008 compared with financial statements quality year 2006. The Office of Inspectorate General of the Department of National Education was selected as the object in this study. A set of valid and reliable questionnaires were used in this study. Multiple linier regression analysis was applied to analyze the data. The study results showed that the implementation of SAP, level of knowledge of UAPPA E1 and UAPPB, and the availability of facilities and infrastructures have significant impacts on financial statements quality.*

**Key words:** *Government Accounting Standard (SAP); supporting facilities and infrastructure; level of knowledge of UAPPA E1 and UAPPB officers.*