

ABSTRACT

Nurnaningsih Mohamad. 921 410 203. 2014. *The Influence of Regional Financial Accounting System towards the Quality of Financial Report of Government of Bone Bolango District.* Skripsi. Study Program of Accounting, Department of Accounting, Faculty of Economics and Business, Universitas Negeri Gorontalo. Principle supervisor was Sahmin Noholo, SE., MM and co-supervisor was Lukman Pakaya, S.Pd., M.SA.

This research was to measure the influence of regional financial accounting system towards the quality of financial report of government of Bone Bolango district. The primary research data were collected from 52 respondents as the research sample. Simple linear regression analysis was used as data analysis technique.

Research result showed that the variable of regional financial accounting system significantly affected the quality of financial report of government of Bone Bolango district. The positive regression coefficient showed that the better regional financial accounting system implemented, the better quality of financial report which was relevant, best, understandable, and comparable. It indicated that the good quality of financial report was affected by the well-implemented regional financial accounting system of Bone Bolango district.

Keywords: **Regional Financial Accounting System, Quality of Financial Report**

