

## ABSTRACT

**Meyi Kantu. 921 411 239. 2015.** The Effect of Good Governance Implementation toward Quality of Financial Statement at Office of Regional Revenue, Finance and Assets of Gorontalo City. Skripsi. Study Program of S1 Accounting, Department of Accounting, Faculty of Economics and Business. State University of Gorontalo. It was supervised by Sahmin Noholo, SE., MM and Hj. Valentina Monoarfa, SE., MM.

The research aimed at testing the effect of Good Governance implementation toward quality of financial statement at Office of Regional Revenue, Finance and Assets of Gorontalo City. The research used primary data collected through questionnaires. The samples of research were 20 people divided into 5 people in budgeting division, 5 people in revenue division, 5 people in accounting division, and 5 people in assets division. The data analysis used in this research was simple regression analysis.

The research result showed that Good Governance implementation had positive and significant effect toward quality of financial statement at Office of Regional Revenue, Finance and Assets of Gorontalo City. The estimation result of regression equation gained determination coefficient  $R^2$  as 0,245 which meant 24,5% of quality of financial statement was influenced by Good Governance.

**Keywords: Good Governance, Quality of Financial Statement.**

