

## ABSTRACT

Ayang Putri Septiyu Anggraeni. 2015, Thesis. Title: "The Administration of the Quality State Asset Financial Statement Effect on Religious Affairs Officer of the Probolinggo City"

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The management accountability of state Asset is a part that can not be separated in the state financial management and accountability. One of the most important part in the management of State is concerned the administration of State Asset. This study aims to determine the effect of administration of state Asset to the quality of the financial statements.

This study uses a quantitative approach. Sampling using sampling methods saturated. The sample in this study were employees of the Ministry of Religious Kota Probolinggo part finance bureau and the State Asset, a total of 30 respondents. Analysis of the data used in this research is multiple linear regression analysis.

Results of this study showed that simultaneous and partial, variable accounting, inventory and reporting positive and significant impact on the quality of the financial statements at the Ministry of Religious Probolinggo. This shows that the office of the Ministry of Religious Probolinggo already apply accounting, inventory, and reporting in accordance with applicable standards according to the Ministry of Religion. Judging from the dominant test, bookkeeping variable is the most dominant variable affecting the quality of financial reporting. Because in the books contained information form of State which can lead to changes in the financial statements in an Institutional.