

ABSTRACT

Syairozie, Zulfah, 2014, Thesis. Title: "Effect Reporting System and *Good Governance* to Accountability of Local Government Financial Statements Sumenep"

Supervisor: Sri Andriani, SE., M.Si

Keywords: Accountability Financial Statements, Reporting Systems, and *Good Governance*

Research on the influence of the reporting system and good governance to accountability of local government financial statements Sumenep. As one form of accountability in governance, concrete efforts to achieve transparency and accountability in public financial management, both central and local government is to submit an accountability report in the form of financial statements. Therefore the demands on good governance (good governance) is needed, especially in government agencies. The problems of this research is the local government as a responsible financial management areas are required to submit reports of activities and accountability for financial performance accountability to its stakeholders to create the financial statements. This study aimed to examine the effect of reporting systems and good governance to accountability of local government financial reports.

The samples in this study were as many as 34 people on aducation chief. Data collected through direct observation and surveys obtained by means of the distribution of questionnaires to the respondents. Multiple linear regression analysis was carried out with SPSS 16.0 software to analyze the data. Prior to test hypotheses, testing and test validity and reliability of classical assumptions, and then test the hypothesis by F test and t test.

The results showed that the system of reporting and good governance bersama-sama/parsial influence and simultaneously to the accountability of local government financial statements Sumenep.