

ABSTRACT

This study uses the theory of accountability aimed at analyzing and obtaining empirical evidence about the factors that affect the quality of the financial reporting of the Statistics Indonesia/Badan Pusat Statistik (BPS). The independent variables of this study are the administration of state on asset/Barang Milik Negara (BMN), the use of information technology, the government's internal control system/Sistem Pengendalian Internal Pemerintah (SPIP) and regulatory compliance and the dependent variable is the quality of financial reporting.

This study uses primary data with a survey method and uses 253 selected BPS work units as samples. The sample was selected randomly using systematic random sampling with a sample frame of all BPS working units. The collected data was then analyzed using the IBM Statistical Package for the Social Sciences (IBM-SPSS) version 23 software by testing research instruments, testing classical assumptions and testing hypotheses. By using multiple linear regression as an analytical tool.

The results showed that the administration of BMN, SPIP and regulatory compliance of BMN management significantly affected the quality of financial reporting. While the use of information technology does not have a significant effect on the quality of financial reporting. The practical implication of this research is to provide input for policy evaluation of government agencies, especially BPS in order to continue to improve the quality of financial reporting.

Keywords: *administration, information technology, government internal control system, regulatory compliance, financial reporting quality, BMN.*