ABSTRACT

The Regional Government Financial Report is a form of information utilized by local governments to account for the alignment between regional financial management and established authority policies. The disclosed information must meet measurable quality aspects, namely understandability, relevance, reliability, and comparability. In the case of the Bekasi City Government's financial report, there has been a decline in quality from an Unqualified Opinion (WTP) to a Qualified Opinion (WDP).

This study aims to determine both the simultaneous and partial effects of the variables: government accounting standards, accounting comprehension, and good governance on the quality of the Bekasi City Government's financial reports for the year 2025.

This research employs a quantitative method aimed at testing hypotheses through statistical analysis. It is a descriptive study with a population consisting of all working units within BPKAD (Bekasi City's Regional Financial and Asset Management Agency). The sampling technique used is non-probability sampling with a saturated sampling method. The sample comprises four working units with a total of 70 respondents who contribute to the preparation of Bekasi City's financial reports, including Division Heads, Subdivision Heads, and BPKAD staff. The data used in this study is primary data. The analytical method used is multiple linear regression analysis using SPSS 23 software.

The results of the study show that, simultaneously, government accounting standards, accounting comprehension, and good governance significantly influence the quality of regional financial report of Bekasi City. Partially, only accounting comprehension has a significant effect on financial report quality, while government accounting standards and good governance do not. This research is expected to provide valuable input and serve as an evaluation resource for BPKAD Kota Bekasi in improving the quality of future financial reports.

Keywords: *Accounting Comprehension, Financial Report Quality, Good Governance, Government Accounting Standards,*