

## **ABSTRACT**

*This study aims to examine and analyze: (1) the effect of implementation of accrual accounting on improving accountability in the Government of Yogyakarta (2) the effect of implementation of accrual accounting implementation of accrual accounting on improving transparency. Independent variables used in this research is the implementation of accrual accounting, while the dependent variable is accountability and transparency. The population in this study is the work units (SKPD) in Yogyakarta government totaling 43 SKPD. Sampling was done by convenience sampling method. Based on convenience sampling, obtained a sample of 13 SKPD. Methods of data collection using primary data by distributing questionnaires directly. Analysis of data using simple linear regression with SPSS 22.00. The results showed that (1) Implementation of accrual accounting significant effect on increasing accountability in Yogyakarta government, (2) implementation of accrual based accounting significant effect on improving the transparency of the Municipal Government of Yogyakarta.*

*Keywords: Accountability, Transparency, the Government Accounting Standarar (SAP) accrual-based.*