This study examines the factors that influence financial statements. The main purpose of this study was to analyze whether the Standard Operating Procedure (SOP), the implementation of an accrual-based accounting system and Organization Citizen Behavior affect the quality of financial statements.

This research used a hypotheses testing, this is the research that explains phenomena in the form of relationships between variables. The research sample consisted of the Head of the Agency, Treasurer and financial staff at the Singkawang Municipal work unit with a total of 57 samples. The tool used to analyze data was Statistical Product and Service Solution (SPSS) version 25.00 with a multiple linear regression program.

The results of this study accept the three hypotheses proposed. Variable of Standard Operating Procedure (SOP) has a positive effect on financial statements. Like the SOP, the variable implementation of accrual-based accounting systems also proved to have a positive effect on the quality of financial statements. Likewise, the Organizational Citizen Behavior proved to have a positive influence on the quality of financial statements.

Keywords: Standard Operating Procedure (SOP), Implementation

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