ABSTRACT

PENGARUH FAKTOR INTERNAL DAN FAKTOR EKSTERNAL TERHADAP KETERANDALAN DAN KETEPATWAKTUAN PELAPORAN KEUANGAN PEMERINTAH DAERAH (Studi Empiris Pada Pemerintah Kabupaten Pesawaran)

oleh:

ELVA ZAINANI S

This study aims to obtain empirical evidence about the influence of the quality of human resources, the utilization of information technology, internal control system, and external factors on the value of reliability of financial reporting information and timeliness.

This study uses primary data from questionnaires with a total sample are 107 government employees. This hypothesis was tested by means of multiple linear regression analysis using software tools SPSS 20:00.

The results show that quality of human resources, the utilization of information technology, internal control system, and external factors affect positively and significantly to the reliability and timeliness of financial reporting Pesawaran District Government. Capacity of quality of human resources, the utilization of information technology, internal control system, and external factors either partially or jointly positive and significant effect Countability Against Local Government Financial Reporting Pesawaran with Fhitung \((13,154) > F (2.46)\) and \(t > t\) table. Capacity of Human Resources, Information Technology Utilization, accounting Internal Control, External Factors jointly positive effect on the timeliness of the Government Financial Reporting District Pesawaran with Fhitung \((11,097) > F (2.46)\) and the value of \(t\) count > \(t\) table.

*Keywords*: quality of human resources, the utilization of information technology, internal control system, external factors, reliability and timeliness.