

ABSTRACT

This study aims to analyze and provide empirical evidence of the Factors Affecting Performance Regional Work Units with Transparency of Financial Statements as an Intervening Variable. These factors are Environmental Uncertainty, Organizational Commitment, Utilization of Information Technology, and Quality of Human Resources. The subjects were SKPD in Sleman Regency, with census method. This study used primary data with questionnaires. The analytical application used SPSS 23 version.

Based on the results of tests performed using two-stages regression path analysis. The first regression results indicate variable of environmental uncertainty, organizational commitment, use of information technology, and quality of human resources have a significant positive effect on the variable transparency of financial reports. The second regression is indicate uncertainty variable environment, organizational commitment, utilization of information technology, quality of human resource, and transparency of financial reports have a significant positive effect on the variable performance of SKPD.

Keywords: Uncertainty Environment, Organizational Commitment, Use of Information Technology, Quality of Human Resources, Transparency of Financial Statements, Performance of SKPD.