

## **ABSTRACT**

*This study aims to determine the influence the human resources, the utilization of information technology and internal control system of the government towards the reliability and timeliness of financial reporting of local government.*

*Data was collected by distributing questionnaires as many as 92 copies, which are distributed to the respondent who is the head and the finance department on work unit area in Pemalang. The data obtained were analyzed using Classical Assumption Test and Multiple Regression Test.*

*The results of this study prove that human resources, and internal control system of government a significant effect on the reliability of financial reporting local work unit. Utilization of information technology and internal control system of government significant positive effect on the timeliness end of the financial reporting of the local work force. While human resources are not significantly influence the timeliness of financial reporting work unit area and use of information technology did not significantly affect the reliability of financial reporting local work unit.*

### **Keywords:**

*Reporting of working units, reliability and timeliness, human resources, utilization of information technology, internal control system of government, the classical assumption test and multiple regression test.*