

ABSTRACT

This study aims to get empirical evidence about the influence of external pressures, internal control, the uncertainty of the environment, management commitment and competence of human resources towards the implementation of the transparency of financial reporting SKPD.

Data collection method in this research is the use of a questionnaire survey. The questionnaire submitted to the apparatus working units (SKPD) at District of Tegal. Sample collecting by using Purposive sampling. A total of 110 questionnaires distributed back to 103 and can be processed as many as 94 questionnaire. The data collected is processed by using multiple linear regression analysis.

The results of this study indicate that the external pressure, internal control, positive significant effect against the transparency of financial reporting. While the uncertainty of the environment, management commitment, competence of human resources. no significant effect against the application of the transparency of financial reporting.

Keywords: External Pressure, Internal control, The Uncertainty Of The Environment, Management Commitment, Competence Of Human Resources, The Transparency Of Financial Reporting