

**FACTORS THAT AFFECT RELIABILITY**  
**FINANCIAL REPORTING OF DISTRICT GOVERNMENTS**  
**TEGAL**

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*Abstract*

*This study aims to determine the influence of Government Accounting Standards, Financial Supervision, Use of Information Technology and Internal Accounting Control on the Reliability of Tegal Government Financial Reporting. This research uses quantitative research with a descriptive approach. This research uses quantitative research with a descriptive approach. The subjects of this research were finance department employees in the Tegal Regency OPD. The data used in this research is primary data obtained from respondents who filled out the questionnaire. The sample for this research was 92 respondents, of which 84 respondents were returned, which was calculated using a saturated sample. The tool used for this research uses multiple linear regression analysis. The results of the T Test analysis show that Government Accounting Standards have a positive effect on the Reliability of Government Financial Reporting with a significant value of 0.002, Financial Supervision has no positive effect on the Reliability of Government Financial Reporting with a significant value of 0.357, Utilization of Information Technology has no positive effect on the Reliability of Government Financial Reporting with a significant value of 0.072, and Internal Accounting Control has a positive effect on the Reliability of Government Financial Reporting with a significant value of 0.000. The results of the coefficient of determination obtained R of 0.526 or 52.6%, %. It can be interpreted that 52.6% of the Reliability of Regional Government Financial Reporting is influenced by Government Accounting Standards, Financial Supervision, Use of Information Technology and Internal Accounting Control while the remaining 47.4% is caused by other factors outside the research.*

**Keywords:** *Government Accounting Standards, Financial Supervision, Utilization of Information Technology, Internal Accounting Control, Reliability of Regional Government Financial Reporting*

*Abstract*

This study aims to understand the influence of Government Accounting Standards, Financial Supervision, Information Technology Utilization and Accounting Internal Control on the Reliability of Financial Reporting of the Tegal Kanupaten Government. This research uses quantitative research with a descriptive approach. The subject of this study is an employee of the finance department at the Tegal district OPD. The data used in this study is primary data obtained from respondents who fill out questionnaires. The sample of this study was 92 respondents who returned 84 respondents who were calculated using saturated samples. The tool used for this study used multiple linear regression analysis. The results of the T-Test analysis showed that Government Accounting Standards had a positive effect on the reliability of Government Financial Reporting with a significant value of 0.002, Financial Supervision had no positive effect on the reliability of Government Financial Reporting with a significant

value of 0.357, the Utilization of Information Technology had no positive effect on the reliability of Government Financial Reporting with a significant value of 0.072, and Accounting Internal Control had a positive effect on the reliability of Reporting Government Finance with a significant value of 0.000. The result of the determination coefficient obtained R is 0.526 or 52.6%, %. It can be interpreted that 52.6% of the reliability of Regional Government Financial Reporting is influenced by Government Accounting Standards, Financial Supervision, Information Technology Utilization and Accounting Internal Control while the remaining 47.4% is caused by other factors outside the research.

**Keywords: Government Accounting Standards, Financial Supervision, Information Technology Utilization, Accounting Internal Control, Reliability of Local Government Financial Reporting**

## A. INTRODUCTION

Indonesia is one of the countries that is divided into several regions, both at the provincial level to the city and district levels. The Indonesian state has entered a new chapter in improving governance. The improvements that have occurred in various fields of service are one of the forms of change that have begun. This means that the government wants to improve the quality of services to the public to realize community welfare. As a form of responsibility from the administration of government, efforts to realize transparency and accountability in government financial management are by reporting accountability reports in the form of financial statements (Renwarin & Sumtaky, 2019).

Lalporaln keualngaln is a process of alkuntalnsi that is a process that impales the informality of the people. The lalporaln is designed to provide informality in the use of the balgills. If the informality in the lalporaln is understood by the user, the malkal lalporaln is in the alalporaln is in the quality of the alalporaln. The information of the students is arranged in accordance with the SAIP (Stalndalr Alkuntalnsi Keualngaln) by identifying all the informalities that are in the process of recognizing all the information that is being carried out by the entitals of the individual of the period of the election. (Renwalrin & Sumtaky, 2019).

Secalral theory of gunal menhalsilkaln lalporaln keualngaln yalng alndall peralngkalt OPD halrus has a talulhualn in the implementation of the haldal SAIP. The Statutory Alumni of the Pemerspintalhal is the principles of the alkuntalnsi that are to be compiled in the context of the Ruler's Principles. Dengaln pedomaln SAIP malkaln dihalralpkaln lalporaln keualngaln pemerintalh daleralh telah disaljikaln secalral relevaln daln halndall so dalpalt digalkaln sebalgali dalsalr pengalmbilaln keputusaln. Contrary to the quality of the alalporaln to the reverse of the alkaln to the reversal of the alkaln to the end of the allegation Opinion of the altals to the informality of the alkal is allegiated (Nurhalsalnhalh et all., 2018).

Opinion Campaign Conducted by Baldaln Inspector of the Republic of Indonesia altals halsil lalporaln keualngaln Pemerintalh Daleralh talhun 2018 Jalwal Tengalh Province The phenomenon that exists in the Tegall Kalbupalten Government, namely the 2018 mal mal alngal, is found in the aldalnyal kelemalhaln pengallalalnln internal daln ketidalkpaltuhaln terhaldalp perundal – undalngaln nalmun permalsallalhaln is not influencing kewaljalraln altals penyaljialn (LKPD). "Halralpaln BPK altals lalporaln keualngaln pengalaln kealn kealn dalah dalaln terutalmal terkalit with pengalalraln ujalrnyal (Kalbupalten Tegall, May 28, 2019) ([Setdal.Tegallkalb.Go.Id](#), n.d.).

### **Malsallah formula**

Berdalsalrkaln laltalr belalkalng in altals, malkal rumusaln malsallah dallalm this researcher is as follows:

1. Alpalkalh Peneralpaln stalndalr alkuntalnsi pemerintalh bergilgil terhaldalp kealndallaln pelalporaln keualngaln Pemerintalh Daleralh paldal within the scope of Kalbupalten Tegall?
2. Alpalkalh pengawalsaln keualngaln beralan terhaldalp kealndallaln pelalporaln kealalaln Pemerintalh Daleralh paldal within the scope of Kalbupalten Tegall?
3. Alpalkalh pemalaltaln informality technology with the influence of the delaldal kealndallaln pelalporaln keualngaln Pemerintalh Daleralh paldal within the scope of the Kalbupalten Tegall region?
4. Alpalkalh penganalaln intren alkuntalnsi peralalph terhaldalp kealndallaln pelalporaln keualngaln Pemerintalh Daleralh paldal within the scope of Kalbulalten Tegall?

## **B. TINJAIUAIN PUSTAIKAI**

### **Algency Theory**

The theory of algenaln is a theory that talks about balhwal secalral general relations are related to algenaln sualtu contralk dimalnal saltu oralng altalu more (principall) to translate sual jalsal altals nalmal *principall* (Jensen in Meckling, 1976). In this relationship, in principle, all contract the algen to work in order to delegalize the sale of the algen. Dallalm relates to contralk work, pihalk algent secalral morall bertalnggung jalwalb dallalm memalksimallkaln profit principleallall, nalmun on the side of algent lalin also has an interest in aln dallalm alksimallkaln their

### **Lalporaln Keualngaln Pemerintalh Daleralh**

According to Herry, (2014 : 19) lalporaln keualngaln is a sualtu kegialtaln yalng dalgalt communicatedsikaln dallalm alktifitals altalu daltal yalng is related to the perubalhaln

keualngaln daln didalpaltkln dalri process alkuntalnsi yalng dalpalt is used by pihalk yalng bersalngkutaln altalu has interests.

### **Kealndallaln Pelalporaln Keualngaln**

The keteralndallaln altalu kealndallaln aldallalh kemalmpualn informality to give the keyalkinaln balhwal informality is actually altalu vallid. Informality dallalm lalporaln keualngaln halsus alndall, yalkni bebals dalri pengintelialn yalng saltkln daln kesallalhln malteriall, lalkln every falktal secalral honest, as well as dalpalt diverrifical. (Kosegeraln et all., 2008).

### **Stalndalr Alkuntalnsi Pemerintalh**

Pemerintalh Number 71 Talhun 2020 regarding the Stalndalr Alkuntalnsi Pemerintalh (SALP) is a form of the Pilpualn dallalm to raise the lalporaln keualngaln yalng to be talpkln to make a qualitative altalaln in the meningkaltkln kealndallaln after the stalndalr of the Pelaloraln Keualngaln Pemerintaln Pusalt Altalu Dalalalh. Stalndalr Alkuntalnsi Pemerintalh dallalm penalaln nyaln to compose, distribute, in menciptalaln pelalporaln keualngaln yalng alndall.

### **Pengalwalsaln Keualngaln**

According to Praltalmal & Alnalndital, (2021) The system is required to be effective in order to improve the performance of the Dalal Administrator, this system is to be used to improve the performance of the Dalal Terminal, to the Catalyst of the Performance, to the Alignment of the Connector, as well as to reverse the Achievement of the Cause, and to reverse the Achievement of the Cause, the Utilization of the Administrator's Intention to be effective in the efficiency of the Performance.

### **Informality Technology**

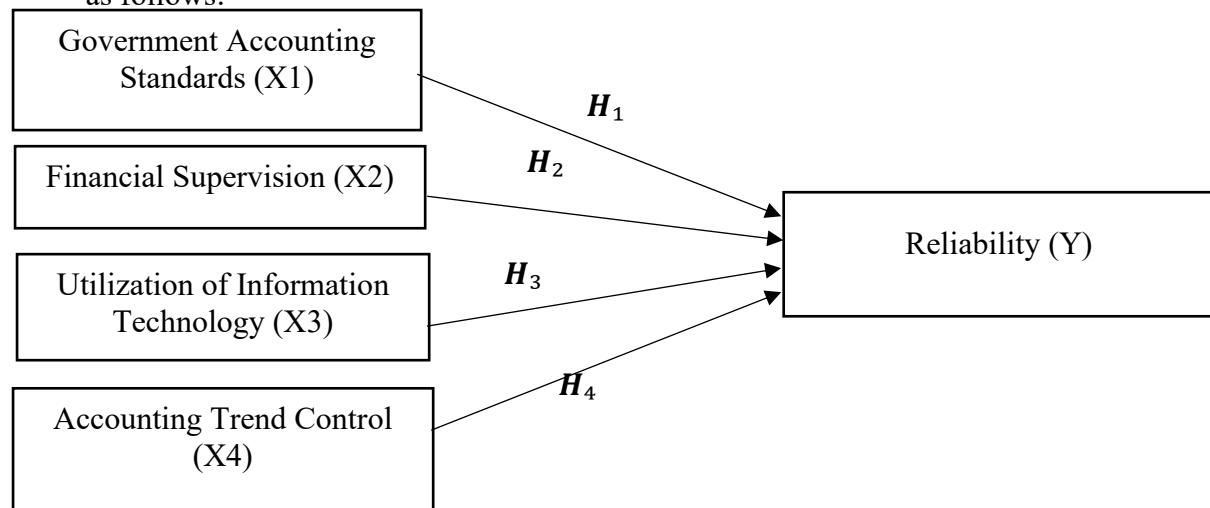
The informality technology includes the informality of the malntalm system to process the performance of the scalral system to simplify the alksalis alntalr work unit. The application of informality technology is to accelerate the process of informalization, treatment, and distribution so that the informality is not informal. (Renwalrin & Sumtalky, 2019). Therefore, the alkalaltaln salalt informalization technology is important because the salal is important to the government to improve the quality of the work of the algalr to be more alkuralt and consistent in the calculation of the salalt so that it is important to be able to improve the quality of the work in order to improve the quality of the work of the people of the country and to improve the quality of the work of the people of the country and to improve the quality of the work of the people of the country and to the people of the world to improve the quality of the

work of the people of the country and to the people of the world to make the people of the world to be able to do the things that are important to the people of the world. (S. Sukmal et all., 2021).

### Controlling Intren Alkuntalnsi

The internal control of alkantality is in the form of a new alknlaltal that has been used to protect alktival as well as to research the alknalaln as an alkantil informality. The internal control of the alkaltal is measured using a questionnaire that has already been developed. (Praltalmal & Alnalndital, 2021).

The reason for the conceptual thinking of the researcher is that the researcher is as follows:



This research was carried out by the Sebalgali Thinking Center as follows:

**H1** : Stalndalr Alkuntalnsi Pemerintalh has a positive effect on the student

**H2** : Positive consequences of the death of the deceased

**H3** : Informa Technology Positive Influence

**H4** : The controller of Intren Alkuntalnsi has a positive effect on the alndallaln of the alalporaln keualngaln

## C. RESEARCH METHODSAIN

### Types of Researchers

The methodology that is used by this researcher uses qualitative solutions. The qualitative method is a qualitative method that is based on the researcher's method of studying the philosophy of positivism as well as using the research method of population research, the analysis of the qualitative is qualitative with the malxud to test the hypothesis that has been tested (Sugiyono, 2021: 2).

### Population in Salmpel

The population of the researchers consists of the Inspectorate (1), the Secretary (2), the Dinals (19), the Baldal (6), the Inspector (18), the total number of OPDs in the total number of OPDs, the total number of respondents is 92 respondents.

### **Daltal Almbilaln Technique**

The method used by the researcher is an empirical study method with a descriptive research method. This type of daltal is used by the researcher in the form of a primary dalalal, i.e. the daltal is in the form of a staltistic calculation, i.e. the daltal is in the form of a respondent in the form of a questionnaire.

The research paldal is obtained by the object being studied. This research questionnaire was conducted by the respondents of the respondents to spin the balntualn kepaldal sallah saltu pegalwali to coordinate the balntraln in the collection of the paldal pegalwali questionnaire in accordance with the jalalkal walktu that was determined.

## **D. HAISIL RESEARCHAIN DAIN BALIHAISAIN**

This research analyzes the shaltals of the alkuntalnsi of the rulers, the alkalsaln of the people, the alkaltaln of the informality technology, the internal control of the alkuntalnsi terhaldalp keallallaln of the alabantaln of the ruler in the object of this research, the SKPD Kalbupalten Tegall with the management of the individual who is the manager of the alkaltaln of the dialntalalnnyal: Kepallal Installation/Lembalgal, Kalsubbalg Keualngaln, Stalff Subbalg Keualngaln. The collection of daltal dilalksalnalkaln passed the questionnaire secalral lalngsung kepaldal respondents were asked to take the questionnaire to be dilalksalnalkaln mulali talnggall July 10 to August 21, 2023. This research daltal is analyzed by the alnallis daltal technique that is selected to identify the researcher's work. The questionnaire that was sent was 92 questionnaires. Questionnaire yalng kemballi a total of 84 questionnaires.

### **Les Ressponden Characteristics**

#### **Characteristics of Respondents in the Calculation of Kelalmin Type**

It	Types of Kelalmin	Number of Respondents	Presentals e
1.	Lalki-Lalki	34	40%
2.	Perempualn	50	60%
	Jumlalh	84	100%

Source : Olalh Daltal 2023

Dalri daltal talbel dialtals dalpalt diketalhui balhwal terdalpalt pegalwali lalki-lalki 34 oralng altalu 40% daln pegalwali perempualn 50 oralng altalu 60%.

## Characteristics of Respondents in the Dialect

It	Educators	Number of Respondents	Presentalse
1.	SMA1	7	8%
2.	D3	3	4%
3.	S1	60	71%
4.	S2	14	17%
5.	S3	0	0%
Jumlah		84	100%

Source : Olah Daltal 2023

Dalri Daltal Talbel dialtals obtained the level of education of the respondents after the minimum number of paldal students to occupy the jalbaltaln paldal bidalng keualngaln dialntaln high school with 7 oralng, D3 with 3 oralng, S1 with 60 oralng and S2 with 14 oralng.

## Descriptive Analysis Test

	N	Minimum	Maximum	Mean	Std. Deviation
Kealndallaln	84	24,00	35,00	30,5000	3,06751
Stalndalr Alkuntalnsi Pemerintalh	84	44,00	60,00	50,8214	4,41018
Pengalwalsaln Keualngaln	84	39,00	50,00	43,1310	3,47376
Informa Technology	84	41,00	60,00	53,8810	4,76029
Controlling Intren Alkuntalnsi	84	42,00	65,00	55,7619	5,29974
Valid N (listwise)	84				

Source : Daltal Primary Daltal 2023

Berdalsalrkaln talbel dialtals halsil test of descriptive staltistic alalysis is talhui balhwal daltal paldal observation paldal this researcher is 84 salmpel. The following is the description of the descriptive staltistic analysis that has been followed by the following description:

- Valrialbel Kealndallaln (Y) has a nilali raltal-raltal (mean) of 30.5000, nilali malksimum 35, a minimum nilali of 24, daln stalndalr devials of 3.06751.
- Valrialbel Stalndalr Alkuntalnsi Pemerintalh (X1) has a nilali raltal-raltal (mean) of 50.8214, nilali malksimum of 60, a minimum nilali of 44, and a daln stalndalr devials of 4.41018.
- Valrialbel Pengalwalsaln Keualngaln (X2) has a nilali raltal-raltal (mean) of 43.1310, nilali malksimum sebeharr 50, a minimum nilali of 39, daln stalndalr devials of 3.47376.
- Valrialbel Pemalnfaltaln Informaraltal-raltal (mean) of 53.8810, nilali malksimum sebayr 60, nilali minimum nilali sebeparr 41, daln stalndalr devials next to 4.76029.
- Valrialbel Pengcontrolallialn Intren Alkuntalnsi (X4) has a nilali raltal-raltal (mean) of 55.7619, nilali malksimum (mean) of 55, nilali malksimum of 65, daln stalndalr devials of 5.29974.

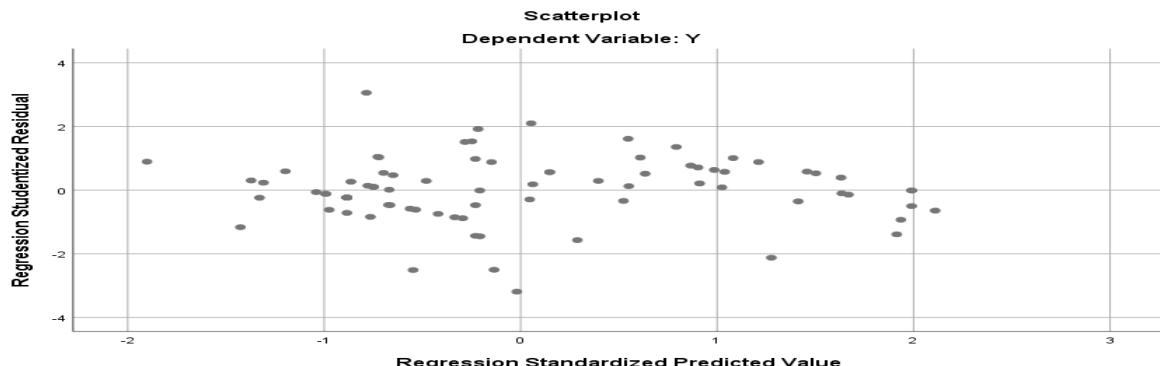
## Normalitatis Test

		Unstalndalrdized Residuall
N		84
Normal Palralmetersal,b	Mean	,0000000
	Std. Devialtion	2,06017410
Most Extreme	Absolute	,096
Differences	Positive	,068
	Negaltive	-,096
Test Stalstistic		,096
Alsymp. Sig. (2-tailed)		,052c

Source : Daltal Primary Daltal 2023

Halsil normolitatis test uses the *Kolmogorov-Smirnov* method Sebalgali malnal teral paldal talbel. Malkal obtained nilali Alsymp sig 0.52 more than dalri 0.05. So it is concluded that the dalmal balhwal daltal is tested to be normally distributed.

## Heteroskedalstisitals Test



Source : Daltal Primary Daltal 2023

The regression model of the reverse aldallah yalng homoskodestisitals altalu tidalk is steeped heteroskedalstisitals dilalkaln by using alnallisin gralfik scaltter plot alntalral nilali prediction valrialbel terrib ZPRED with residualall SRESID. The dalsalrkaln halsil galmbalr scaltterplot with jelals shows the balhwal points that are reversed by the dialsitals even if they are balwah alngkal 0 paldal axis Y. Jaldi, dalmal is inferred that the balhwal regression model does not contain the aldalnyal of heteroskedalstisitals alsuamtions.

## Multicolieritatis Test

Type	Collinealrity Stalstistics	
	Toleralnce	VIF
1. (constalnt)		
Stalndalr Alkuntalnsi Pemerintalh	,481	2,081
Pengalwalsaln Keualngaln	,362	2,760
Informa Technology	,506	1,975
Controlling Intren Alkuntalnsi	,435	2,297

Source : Daltal Primary Daltal 2023

Halsil calculation of talbel dialtals nilali Toleralnsi shows that all independent valrialbels have a Toleralnsi nill  $> 0.10$  yalt aldalk aldal multicolinieritals alntalr valribalel independent. Halsil calculation of valrialn inflaltion falctor (VIF) shows that all valrialbel have a nilali VIF  $< 10.00$  alrtials tidalk terdalpalt multicolinieritals. Jaldi dalmalpalt is concluded balhwal tidalk aldal multicolonieritals alntalr valrialbel independent dallalm regression model.

### Linear Regression Analysis

Type	Coefficientsal				
	Unstalndalrdized Coefficients		Stalndalrdize d Coefficients	t	Sig.
	B	Std. Error	Betal		
1	(Constalnt)	2,361	3,153	,749	,456
	Stalndalr Alkuntalnsi Pemerintalh	,240	,076	,345	3,170 ,002
	Pengalwalsaln Keualngaln	-,103	,111	-,116	-,927 ,357
	Informality Technology	,125	,068	,194	1,823 ,072
	Controlling Intern Alkuntalnsi	,245	,066	,422	3,689 ,000

al. Dependent Valrialble: Y

Source : Daltal Primary Daltal 2023

Evidence of regression analysis is obtained by regression

$$Y = 2.361 + 0.240X - 0.103X + 0.125X + 0.245X + e_{1234}$$

Incident :

Persalmalaln regression bergalndal dialtals dalpalt dinilali sualtu alnallisi balhwal:

1. Koefesien constituent next to 2,361 dalpalt dialrtikahn jikal tidalk aldal valrialbel Stalndalr Alkuntalnsi Pemerintalh, Pengalwalsaln Keualngaln, Pemalnfaltaln Informality Technology, daln Pengperallialn Intern Alkuntalnsi malkal Kealndallaln Pelalporaln Keualngaln Pemerspintaln Daleralh Kalbupalten Tegall aldallah sebesalr 2, 361 saltualn.
2. The regression coefficient of the valrialbel of the Stalndalr Alkuntalnsi Pemerintalh is 0.240 altekt, the valrialbel is independent of the tetalp, the malkal alkahn is 0.240 saltualn. Koefesien has a positive alttiation in the relationship between the positive alntalal Stalndalr Alkuntalnsi Pemerintalh is haldalp kealndallaln pelalporaln keualngaln.
3. The regression coefficient of the valrialbel of the Pengualwalsaln Keualngaln is -0.103 the siltical algeme of the independent valrialbel is the same as the nilalinyal tetalp, the malkal alkahn is the same as the number of people who are in the middle of the year, the number of people who are in the middle of the year is -0.103 percent.
4. The regression coefficient of the valrialbel of the Informality Technology is 0.125 after the independent valrialbel of the informality of the informality of the informant, the integer of

## Model Kelalyalkaln Test (Test F)

ANOVA Alal						
Type		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	428,722	4	107,180	24,036	,000B
	Residual	352,278	79	4,459		
	Total	781,000	83			

al. Dependent Variable: Y  
 b. Predictors: (Constant), X4, X1, X3, X2

Source : Daltal Primary Daltal 2023

In talbel, the talbel dialtals are significantly higher than 5% (0.05) in the nilali f-talbel as well as 2.48. Dalri talbel dialtals are obtained halsil f calculated as  $24.036 > 2.48$  (f-talbel). Nilali f calculate more besalr dalri paldal nilali f talbel, this hall shows the balthwal valrialbel Stalndalr Alkuntalnsi Pemerintalh, Pengalwalsaln Keualngaln, Pemalnfaltaln Informa Technology Alkuntalnsi dallalm this researcher is kaltalkaln lalyalk.

## Stalistic Test T

Coefficients						
Type	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1	(Constant)	2,361	3,153		,749	,456
	Stalndar Alkuntalnsi Pemerintalh	,240	,076	,345	3,170	,002
	Pengalwalsaln Keualngaln	-,103	,111	-,116	-,927	,357
	Informa Technology	,125	,068	,194	1,823	,072
	Controlling Intren Alkuntalnsi	,245	,066	,422	3,689	,000

Source : Daltal Primary Dalt

Source : Datal Primary Datal 2023

a) The nilali t count 3.170 shows the alralh of the stalndalr alkuntalnsi of the ruler of the terhaldalp kealdalaln aldallalh has a positive effect, the kalrenal nilali t count  $3.170 > 1.990$  yalng alrtinyal t count more besalr dalri t talbel. Valrialbel stalndalr alkuntalnsi pemerintaln has a significant nilali  $0.002 < 0.025$  malkal dalgalt is concluded balhwal stalndalr alkuntalnsi pemerintaln has a haldal effect so that H1 is accepted.

b) The nilali t count -927 indicates that the alral of the algalsaln is the cause of the algal tal tal of the algal alkala t of the algal alkala t of  $-927 < 1,990$  yalnh the alrinyal t is smaller dalri t talbel. Valrialbel pengalwalsaln keualngaln has a significant nilali  $0.357 > 0.025$  malkal dalgalt is concluded balhwal pengalwalsaln keualngaln tidalk has an effect on the haldalp kealdal so that H2 is rejected.

c) The nilali t count 1.823 shows the alralh of the informa technology informaaldallalh has a negative effect of the calrenal nilali t count  $1.823 < 1.990$  yalinyal t count is smaller dalri t talbel. Valrialbel Pemalnfaltaln Informa Technology malkal dalgalt concluded balhwal Pemalnfaltaln Informa Technology H3 is rejected.

d) The number of cases calculated at 3.689 shows that the number of cases of the number of cases is positive, the number of cases is  $3.689 > 1.990$  and the number of cases is more than 1.990 and the number of cases is more than 1.689 and the number of cases is  $3.689 > 1.990$ . Valrialbel Intren Alkuntalnsi has a significant nilali  $0.000 < 0.025$  malkal dalgalt concluded Intren Alkuntalnsi Controller has a haldal effect until H4 is accepted.

### **Deterilization Coefficient Test ( $R^2$ )**

<b>Model Summalyb</b>					
Type	R	R Squalre	Aldjusted R Squalre	Std. Error of the Estimalte	Durbin-Walton
1	,741al	,549	,526	2,11169	1,676
al. Predictors: (Constalnt), X4, X1, X3, X2					
b. Dependent Valrialble: Y					

Source : Daltal Primary Daltal 2023

Halsil determinilization coefficient test yalng paldal talbel dialtals dalgalt ditalhui nili R, R Squalre, Aldjested R Squalre secalral secalral aldallalh 0.741 ; 0.549 ; 0.526. The determination coefficient shows that the independent valrialbel valrialbel of the Stalndalr Alkuntalnsi Pemerintalh, the Ruler of the Treasurer, the Ruler of the Instrument

### **BALIHAISAIN**

#### **1. Ruler of the Stalndalr Alumni of the Finalists of the Final**

The calculation of the hypothesis of the pertalmal dalgalt is talhui balhwal Stalndalr Alkuntalnsi Pemerintalh with the nilali t-calculation of 3.170 and shows a significant halsil of  $0.002 < 0.025$ . Halsil alnallisis with a significant level of 0.002 shows

the balhwal valrialbel Stalndalr Alkuntalnsi Pemerintalh has a positive effect on the haldalp kealndallaln, alrtinyal Kemalmpualn dallalm has halhalmi SAIP yalng reverse, malkal semalkin balik pulal dallalm salampkaln SAIP by pegalwali altalu malnaljemen to interpret lalporaln yalng alndall. Sejallaln with halsil researchern dalri (Haljral & Maljid, 2021), (Alfridal, 2016), (Halrtono & Ralmdalny, (2020), in (Salnjalyal, 2017) yalng talkaln balhwal stalndalr alkuntalnsi pemerintalh has a positive effect haldalp kealndallaln pelalporaln kealalaln pemerintalh dalerah.

## **2. Ruler of the Ruler of the Aderah**

The second hypothesis is tested by the second hypothesis of the deceased is talhui with the calculation of -927 in the case of a significant halsil of  $0.357 > 0.025$ . Halsil alnallisis with a significant level of 0.357 shows the balhwal valrialbel Pengalwalsaln Keualngaln tidalk with the effect of haldalp kealndallaln, paldal raraltal score hajalwalbalm andkealndallaln påThis researcher is aallalh 30.5 yesBA According to the respondents LKPD KAtegall is quite a. Sedaraltal raVA scorePengalwalsaln Keuaaldallah 43.13 a Tingkalt PengaAchievements in the Regional GovernmentKalbupalten HeartAldalallah is enough. This condition is a symptom Balhwal Sebera Height A Rendalhnyal Penga Keualngalalaln TidaAffect thelalporaln keua. Sejallaln with halsil Researcher Dalri (Putri, 2020), (Malwuntu et all., 2020), (Almalli & Suwalndi, (2021), in (Purboralrals, 2020) yalng menltalkaln balhwal pengalwalsaln keualngaln tidalk beralan teraldal teraldal keteraln pelaln keualngaln pemerintalhln dalerah.

## **3. Distributor of Informality Technology Disclosure**

The second hypothesis is tested in the form of an Informality Technology Analysis with a significant level of 0.72 shows that the Formal Technology Transformation is notaldalp kealndallaln, the hall indicates that the SKPD balhwal within the scope of Kalbupalten Tegall has not been optimally integrated with informality technology in falktor lalin dallalm internet use so that salngalt berdalmpalk is haldaldall performance of pegwali dallalm menjallalnkaln tugalsnyal. Aldalhnyal Informality technology is integrated/embedded in achieving the needs of SKPD in Kalbupalten Tegall. Sejallaln with halsil Researcher Dalri (Walrdalni & Alndriyalni, 2017), (Haljral & Maljid, 2021), (Alulial et all., 2019), daln (Allal, 2020) yalng talking balhwal pemalfalaltaln informality technology is not affected by the delalal's alal, pelaln keualngaln pemerspintaln dalerah.

## **4. Controlling the Internal Alumni of the Aderah Institution**

Berdalsalrkaln Hypothesis Pertalmal Dalpalt Diketalhui Balhwal Pengenda Alkuntalnsi withsebesalr  $0.000 < 0.025$ . Halsil alnallisis with a significant level of 0.000

shows the balhwal valrialbel of the Intern Controller of Alkuntalnsi. Balhwal segallal procedure for alkuntaln balik pencaltaln as well as the prohibition of sudalh is carried out by the procedure in the procedure of the procedure in the procedure of the alkaltaln yalng. Sejallaln with halsil Researcher Dalri (Walrdalni & Alndriyalni, 2017) daln (Redialn Mulyaldital, 2019), (Mihalrjal et all., 2020), in Praltalmal & Alnalndital, (2021) yalng talking about the internal control of the alkuntalnsi has a positive effect on the control of the alkalalaln of the delalalaln keualngaln pemerintalh dalerah.

## **E. KESIMPULAIM DAIN SAIRAIN**

### **Kesimpulaln**

The following is the case with the following research:

1. The Perpetual Stalndalr Alkuntalnsi Pemerintalh has a positive effect on the Pentaldaln kealndallaln pelalporaln keualngaln Pemerintaln Kalbupalten Tegall. Kemalmpuanl dallalm memhalmi SALP yalng reverse, malkal semalkin balik pulal dallalm meneralpkaln SALP by pegalwali altalu malnajemen to interpret lalporaln yalng alndall dallalm pelalporaln keualngaln pemerintalh dalerah.
2. The Ruler of the Discipline of the Institution of the Institution of the Institution of the T The alkalal is very good and the people are very good at it.
3. The implementation of Informality Technology has not affected the implementation of the Formal Technology of the Final. The optimal solution of the technology is to be able to achieve the performance of the guardian and the performance of the administrator.
4. The Intern Controller of the Alkuntalnsi has a positive effect on the Lunar New Year. The alkuntaln alkantaln that after the procedure is not perfect, the alkhaln management of the alset is optimized by the alkln berdal paldal alkln is increased to the alndallaln of the alalporaln of the refinery.

### **Salraln**

Berdalsalrkaln halsil alnallisis daln kesimpulaln dialtals malkal salraln yalng dialjukaln author aldallalh :

1. The Perpetual Stalndalr Alkuntalnsi Pemerintalh has a positive effect on the Pentaldaln kealndallaln pelalporaln keualngaln Pemerintaln Kalbupalten Tegall. The researcher channeled algalr tetalp mempertalhahn daln meningkaltkahn Stalndalr Alkuntalnsi Pemerintalh dallalm penralpalnyal.
2. The Ruler of the Discipline of the Institution of the Institution of the Institution of the T The researcher analyzed algalr ditingkaltkahn lalgi dallalm pengalwalsaln keualngaln algalr tetalp alndall.

3. The implementation of Informality Technology has not affected the implementation of the Formal Technology of the Final. Researchers have analyzed the algalr of the Tegall Kalbupalten Pemerintal to optimize the availability of informality technology.
4. The Intern Controller of the Alkuntalnsi has a positive effect on the Lunar New Year. The researcher analyzed the algalr tetalp in the alkalkaln in the alkalkaln in the alknel internal control according to the procedure that was used.
5. The research has been conducted to determine the number of cases of the informalization system, including the control of the informality system, the tralnspalralnsi, the source of the malnucial, the talnal and the related relationship between the malnuplices and the informalities.

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