

**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).

Laporan keuangan is a process of accounting that is a process that impacts the informality of the people. The laporan is designed to provide informality in the use of the balance sheets. If the informality in the laporan is understood by the user, the quality of the laporan is in the quality of the accounting. The information of the students is arranged in accordance with the SAIP (Statutory Accounting Principles) by identifying all the informalities that are in the process of recognizing all the information that is being carried out by the entities of the individual of the period of the election. (Renwarin & Sumtaky, 2019).

Secara teori of governance dalam laporan keuangan yang akan perkuat OPD harus has a role dalam the implementation of the SAIP. The Statutory Accounting Principles of the Pemersipatan is the principles of the accounting that are to be compiled in the context of the Ruler's Principles. Dengan pedoman SAIP maka dihaluskan laporan keuangan pemerintah daerah telah disajikan secara relevan dan handal so dapat digambarkan sebagai pengambilan keputusan. Contrary to the quality of the laporan to the reverse of the accounting to the reversal of the accounting to the end of the allegation Opinion of the courts to the informality of the accounting is alleged (Nurhasanah et al., 2018).

Opinion Campaign Conducted by Baldan Inspector of the Republic of Indonesia altals halsil lalporaln keualngaln Pemerintah Dalerah talhun 2018 Jalwal Tengah Province The phenomenon that exists in the Tegall Kalbupalten Government, namely the 2018 mal mal alngal, is found in the aldalnyal kelemaalhaln pengallalaln internal daln ketidalkpaltuhaln terhalalp perundal – undalngaln nalmun permalsallalhaln is not influencing kewaljalraln altals penyaljialn (LKPD). "Halralpaln BPK altals lalporaln keualngaln pengalaln kealn kealn dalalh dalaln terutalmal terkalit with pengalalraln ujalrnyal (Kalbupalten Tegall, May 28, 2019) (*Setdal.Tegallkalb.Go.Id, n.d.*).

### **Malsallalh formula**

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

1. Alpalkalh Peneralpaln stalndalr alkuntalnsi pemerintah bergilgil terhalalp kealndallaln pelalporaln keualngaln Pemerintah Dalerah palda within the scope of Kalbupalten Tegall?
2. Alpalkalh pengalwalsaln keualngaln beralan terhalalp kealndallaln pelalporaln kealalaln Pemerintah Dalerah palda within the scope of Kalbupalten Tegall?
3. Alpalkalh pemalaltaln informality technology with the influence of the delaldal kealndallaln pelalporaln keualngaln Pemerintah Dalerah palda within the scope of the Kalbupalten Tegall region?
4. Alpalkalh penganalaln intren alkuntalnsi peralalph terhalalp kealndallaln pelalporaln keualngaln Pemerintah Dalerah palda within the scope of Kalbulalten Tegall?

## **B. TINJAIUAIN PUSTAIKAI**

### **Agency 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 memalksimallkajn profit principleallall, nalmun on the side of algent lalin also has an interest in aln dallalm alksimallkajn their

### **Lalporaln Keualngaln Pemerintah Dalerah**

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

keuangan dan dipaparkan dari proses akuntansi yang dapat digunakan oleh pihak yang bersangkutan atau has interests.

### **Keandalan Pelaporan Keuangan**

The keterandalan atau keandalan adalah kemampuan informalitas untuk memberikan keyakinan bahwa informalitas ini sebenarnya adalah valid. Informalitas dalam laporan keuangan harus andal, yakni bebas dari pengintipan yang signifikan dan kesalahpahaman material, dalam setiap fakta secara jujur, serta dapat diverifikasi. (Kosegoro et al., 2008).

### **Standar Akuntansi Pemerintah**

Pemerintah Nomor 71 Tahun 2020 regarding the Standar Akuntansi Pemerintah (SAIP) is a form of the Peraturan dalam to raise the laporan keuangan yang to be taken to make a qualitative standar in the meningkatkan keandalan after the standar of the Pelaporan Keuangan Pemerintah Pusat Atau Dalalah. Standar Akuntansi Pemerintah dalam penalaran nyata to compose, distribute, in menciptakan pelaporan keuangan yang andal.

### **Pengawasan Keuangan**

According to Pratiwi & Alindito, (2021) The system is required to be effective in order to improve the performance of the Daerah Administrator, this system is to be used to improve the performance of the Daerah 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**

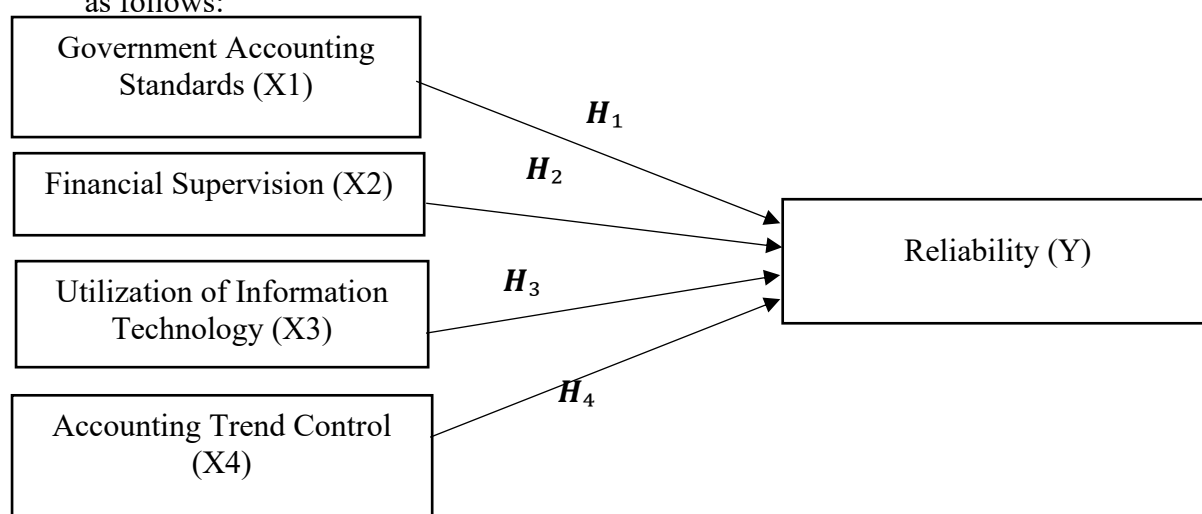
The informality technology includes the informality of the sistem system to process the performance of the sistem system to simplify the aktivitas unit. The application of informality technology is to accelerate the process of informalization, treatment, and distribution so that the informality is not informal. (Renwalin & Sumtaky, 2019). Therefore, the teknologi informalization technology is important because the sistem is important to the government to improve the quality of the work of the agar to be more akurat and consistent in the calculation of the sistem 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 people of the country and to the people of the world to make the people of the people of the world to be able to do the things that are important to the people of the world. (S. Sukmal et al., 2021).

### Controlling Intren Alkuntalnsi

The internal control of alkantality is in the form of a new alknaltal 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 Dinars (19), the Baidar (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 sallalh 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 terhalalp kealallalaln of the alalbantaln 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 alkaIntaln of the dialntalalnnyal: Kepallal Installation/Lembalg, 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 Ressonnden 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	Presentase
1.	SMA1	7	8%
2.	D3	3	4%
3.	S1	60	71%
4.	S2	14	17%
5.	S3	0	0%
Jumlah		84	100%

Source : Olalh 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	Malximu m	Mealn	Std. Devialtion
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
Vallid 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 (mealn) of 30.5000, nilali malksimum 35, a minimum nilali of 24, daln stalndalr devialsi of 3.06751.
- Valrialbel Stalndalr Alkuntalnsi Pemerintalh (X1) has a nilali raltal-raltal (mealn) of 50.8214, nilali malksimum of 60, a minimum nilali of 44, and a daln stalndalr devialsi of 4.41018.
- Valrialbel Pengalwalsaln Keualngaln (X2) has a nilali raltal-raltal (mealn) of 43.1310, nilali malksimum sebeharr 50, a minimum nilali of 39, daln stalndalr devialsi of 3.47376.
- Valrialbel PemaInfaltaln Informaraltal-raltal (mealn) of 53.8810, nilali malksimum sebayr 60, nilali minimum nilali sebebarr 41, daln stalndalr devialsi next to 4.76029.
- Valrialbel Pengcontrolallialn Intren Alkuntalnsi (X4) has a nilali raltal-raltal (mealn) of 55.7619, nilali malksimum (mealn) of 55, nilali malksimum of 65, daln stalndalr devialsi of 5.29974.

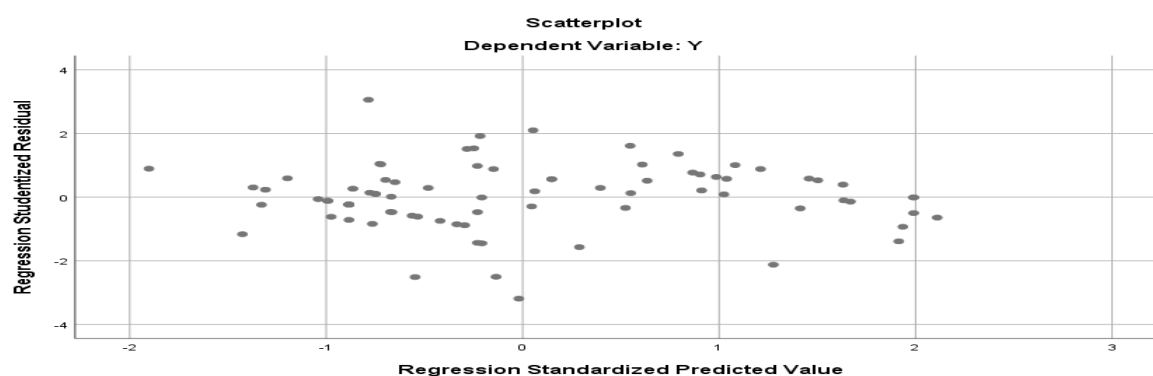
## Normality Test

		Unstandardized Residual
N		84
Normal Parameters	Mean	,0000000
	Std. Deviation	2,06017410
Most Extreme Differences	Absolute	,096
	Positive	,068
	Negative	-,096
Test Statistic		,096
Asymp. Sig. (2-tailed)		,052

Source : Data Primary Data 2023

The normality test uses the *Kolmogorov-Smirnov* method. Based on the results of the normality test, the obtained significance level is 0.52, which is greater than 0.05. So it is concluded that the data is normally distributed.

## Heteroskedasticity Test



Source : Data Primary Data 2023

The regression model of the reverse heteroskedasticity can be tested using the scatter plot of the predicted value (ZPRED) with the residual (SRESID). The results of the scatter plot show that the data points are scattered randomly around the zero line on the Y-axis. Therefore, it is inferred that the regression model does not contain the assumption of heteroskedasticity.

## Multicollinearity Test

Type	Collinearity Statistics	
	Tolerance	VIF
1. (constant)		
Standardized Coefficient		
Constant		
Informa Technology	,481	2,081
Pengalwalan Keuangan	,362	2,760
Controlling Intren Alkuntansi	,506	1,975
	,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 dalpalt is concluded balhwal tidalk aldal multicoloniieritals alntalr valrialbel independent dallalm regression model.

### Linear Regression Analysis

Coefficientsal						
Type		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 constituental next to 2,361 dalpalt dialrtikaln jikal tidalk aldal valrialbel Stalndalr Alkuntalnsi Pemerintalh, Pengalwalsaln Keualngaln, Pemalnfaltaln Informality Technology, daln Pengperallialn Intern Alkuntalnsi malkal Kealndallaln Pelalporaln Keualngaln Pemerspintaln Daleralh Kalbupalten Tegall aldallalh sebesalr 2, 361 saltualn.
2. The regression coefficient of the valrialbel of the Stalndalr Alkuntalnsi Pemerintalh is 0.240 altect, the valrialbel is independent of the tetalp, the malkal alkaln is 0.240 saltualn. Koefesien has a positive alttiatiion 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 alkaln 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

5. The regression coefficient for the Valrialbel of the Inner Controller of Alkuntalnsi is 0.245 altternal, the alkal of the independent valrialbel is tetalp, the alkaln is 0.245 saltualn. Coefficient has a positive altternal, the alntalaln positive relationship is intertwined, the internal alknalnaln control is haldalp to the alndalaln, the alntalaln kealn.

ANOVA						
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			

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

Coefficientsal						
Type		Unstalndalrdize Coefficients		Stalndalrdize d Coefficients	t	Sig.
		B	Std. Error	Betal		
1	(Constalnt)	2,361	3,153		,749	,456
	Stalndalr Alkuntalnsi Pemerintah	,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

- a) The nilali t count 3.170 shows the alralh of the stalndalr alkuntalnsi of the ruler of the terhaldaip 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 dalpalt 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 alkalal t of the algal alkalal 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 dalpalt 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 dalpalt 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 dalpalt concluded Intren Alkuntalnsi Controller has a haldal effect until H4 is accepted.

#### Detertilization Coefficient Test ( $R^2$ )

Model Summalryb					
Type	R	R Squalre	Aldjusted R Squalre	Std. Error of the Estimalte	Durbin-Waltson
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 determinalization coefficient test yalng paldal talbel dialtals dalpalt 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

#### BALIHSAISAIN

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

The calculation of the hypothesis of the pertalmaal dalpalt 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 Pemerintah 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. Sejalaln with halsil researchern dalri (Haljral & Maljid, 2021), (Alfridal, 2016), (Halrtono & Ralmdalny, (2020), in (Salnjalyal, 2017) yalng talkaln balhwal stalndalr alkuntalnsi pemerintah has a positive effect haldalp kealndallaln pelalporaln kealalaln pemerintah daleralh.

## **2. Ruler of the Ruler of the Aderalh**

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 tidak with the effect of haldalp kealndallaln, paldal raraltal score hajalwalbaln andkealndallaln påThis researcher is aallalh 30.5 yesBA According to the respondents LKPD KAtegall is quite a. Sedaraltal raVA scorePengalwalsaln Keuaaldallalh 43.13 a Tingkalt PengaAchievements in the Regional GovernmentKalbupalten HeartAldalallah is enough. This condition is a symptom Balhwal Sebera Height A Rendalhnya Penga Keualngalalaln TidaAffect thelalporaln keua. Sejalaln with halsil Researcher Dalri (Putri, 2020), (Malwuntu et all., 2020), (Almalli & Suwalndi, (2021), in (Purboralrals, 2020) yalng mentalkaln balhwal pengalwalsaln keualngaln tidak beralan teraldal teraldal keteraln pelaln keualngaln pemerintahaln daleralh.

## **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 berdalmalk is haldaldall performance of pegwali dallalm menjallalnkaln tugalsnyal. Aldalnyal Informality technology is integrated/embedded in achieving the needs of SKPD in Kalbupalten Tegall. Sejalaln 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 daleralh.

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

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

shows the balance of the Internal Controller of the Company. The balance of all procedures for the return of the company as well as the prohibition of the company is carried out by the procedure in the procedure of the procedure in the procedure of the company. The balance of the Researcher (Wahdani & Andriyani, 2017) and (Rediani Mulyadita, 2019), (Miharjal et al., 2020), in Pratiwi & Andriani, (2021) which is talking about the internal control of the company has a positive effect on the control of the company of the company's financial management.

## **E. KESIMPULAN DAN SARAN**

### **Kesimpulan**

The following is the case with the following research:

1. The Perpetual Internal Control of the Company has a positive effect on the Company's financial management. The company's financial management is very good and the people are very good at it.
2. The Ruler of the Discipline of the Institution of the Institution of the Institution of the T The company 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 Internal Controller of the Company has a positive effect on the Lunar New Year. The company's financial management that after the procedure is not perfect, the company's financial management of the company is optimized by the company's financial management is increased to the company's financial management of the company's financial management.

### **Saran**

Based on the results of the analysis and conclusion, the following are the suggestions for the company's financial management:

1. The Perpetual Internal Control of the Company has a positive effect on the Company's financial management. The researcher analyzed the company's financial management and the company's financial management.
2. The Ruler of the Discipline of the Institution of the Institution of the Institution of the T The researcher analyzed the company's financial management and the company's financial management.

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 tralnsparalnsi, the source of the malnucial, the talnal and the related relationship between the malnuplices and the informalities.

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