

ABSTRACT

The Regional Government Financial Report (LKPD) is a form of accountability report for regional financial management in the current budget year and a quality financial report will show that the government has realized the budget in accordance with the authority given. In order to achieve quality financial reports, there are normative measures that must be realized in accounting information, namely understandability, relevance, reliability and comparability. In 2022, the South Tangerang City LKPD received a WTP audit opinion, but the BPK still found three notes of problems in the LKPD.

This research aims to analyze the influence of the government's internal control system, the use of information technology and the application of government accounting standards on the quality of the regional government's financial reports in South Tangerang City in 2024.

This research adopts a descriptive, with the population of all South Tangerang City Regional Work Units (SKPD). The sampling technique uses non-probability sampling with a saturated sampling method. The sample used in this research was 36 SKPD which was obtained with a total of 70 respondents and consisted of the Head of SKPD, Head of Finance Subdivision, and Treasurer of South Tangerang City SKPD. The analytical method used is multiple linear regression analysis, coefficient of determination test, and hypothesis testing using the IBM SPSS Version 30.0 application program.

The results of this research show that simultaneously the government's internal control system, the use of information technology and the application of government accounting standards influence the quality of local government financial reports. Partially, the government's internal control system and the use of information technology influence the quality of regional government financial reports, while the implementation of government accounting standards has no influence on the quality of regional government financial reports.

The results of this research are expected to provide useful input for the South Tangerang City Government to evaluate the quality of its regional government financial reports.

Keywords: *Quality of Regional Government Financial Reports, Government Internal Control System (SPIP), Information Technology, Government Accounting Standards (SAP).*