

ABSTRACT

This study aims to examine and obtain empirical evidence about factors that affect the reliability and timeliness of financial reporting. This research is motivated by the fact that the government financial reporting should provide information on reliable and timely in assessing accountability and decision making of various parties.

Variables that will be tested in this study is the quality of human resources, utilization of information technology, accounting internal controls, and organizational commitment (as an independent variable) against the reliability of financial reporting (as the dependent variable) and the quality of human resources, utilization of information technology, accounting internal controls and organizational commitment (as an independent variable) on the timeliness of financial reporting (as the dependent variable). The data in this study is the primary data obtained from questionnaires distributed directly to the respondents. Data collected from 102 respondents who are BLU financial reporting staff in the city of Semarang. The hypothesis in this study were tested using multiple linear regression.

The results of this study is the first test showed that the utilization of technology, internal accounting controls, and organizational commitment significantly influence the reliability of financial reporting. While the quality of human resources did not significantly influence the reliability of financial reporting. In the second test showed that the utilization of information technology and organizational commitment significantly influence the timeliness of financial reporting. While the quality of human resources and accounting internal controls did not significantly influence the timeliness of financial reporting.

Keywords: Financial reporting, reliability of financial reporting, timeliness of financial reporting.