

ABSTRACT

This study aims to analyze the factors that influence the timeliness of local government financial reporting in Kebumen regency. The factors that influence the timeliness are human resource quality, information technology utilization, local financial monitoring, application of SAP, and organizational commitment. The subject in this study was head and staffs of SKPD's accounting department in Kebumen Regency. Data collection was done by providing questionnaires amount 113 respondent by using sensus method. Analysis tool used in this study is the Moderator Regression Analysis (MRA).

Based on the analysis that have been made the result are human resource quality, information technology utilization, and local financial monitoring have no influence the timeliness, but application of SAP influence the timeliness. Then, organizational commitment can moderate the influence of human resource quality and timeliness of local government financial reporting.

Keywords: human resource quality, information technology utilization, local financial monitoring, application of SAP, organizational commitment, and the timeliness