

ABSTRACT

This study aims to analyze the influence of external pressures, environmental uncertainty, management commitment, and competence of human resources towards the implementation of the transparency of financial reporting at the district / city in the province of Yogyakarta (DIY). Subjects in this study were at least 4 at each echelon unit (SKPD) in Yogyakarta province who have served at least one year. In this study, the sample used is the 98 respondents were selected using purposive sampling method. The analytical tool used in this study was Statistical Package for the Social Sciences (SPSS) version 11.5.

Based on the analysis conducted, the results showed that external pressures, management commitment, and competence of human resources significantly affect the application of the transparency of financial reporting. As for the uncertainty of the environment variables do not significantly affect the application of the transparency of financial reporting.

Keywords: external pressures, environmental uncertainty, management commitment, competence of human resources, and transparency of financial reporting.