

ABSTRACT

This study aims to get empirical evidence about the factors affecting the transparency of financial statement and examine external pressures, environmental uncertainties, management commitment, competence of human resources, accessibility of financial statements, and political factors are thought to have an influence on the quality of financial statements SKPD.

Data collection method in this research is the use of a questionnaire survey. The questionnaire submitted to the apparatus working units (SKPD) at District of Magelang and Magelang City. Sample collecting by using convenience sampling. A total of 140 questionnaires were distributed and can be generated as much as 117 questionnaires. The data collected were processed using multiple linear regression analysis.

The results showed that the external pressure, the uncertainty of the environment, management commitment, competence of human resources, accessibility of financial statements, and political factors significant positive effect on the transparency of financial statement.

Keywords: *External Pressure, Environmental Uncertainty, Management Commitment, Competence of Human Resources, Financial Statements accessibility, Political Factors, Transparency of Financial Statement*