

***The Influence Of Government Accounting Standards' Implementation,
Government Internal Control Systems, and Information Technology's
Utilization on The Quality Of Local Government Financial Reports
in Ponorogo***

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ABSTRACT

The purpose of this research is to examine the impact of implementing government accounting standards', the government's internal control system, and the use of information technology on the quality of local government financial reports in Ponorogo. This study employs quantitative methods and research instruments in the form of questionnaires. Multiple linear regression analysis was used with the IBM SPSS Statistics 26 application to analyze the data. Tests were carried out on the implementation of government accounting standards (X_1), government internal control systems (X_2), and information technology utilization (X_3), and the quality of local government financial reports was tested (Y). The results of this study indicate that government accounting standards implementation, the government's internal control system, and the use of information technology all have a significant effect on the quality of the regional government's financial reports in Ponorogo Regency.

Keywords: *Government Accounting Standards, Government Internal Control Systems, Information Technology Utilization, Local Government Financial Report Quality.*