

The Effect of Transparency in Financial Reporting and Internal Control Systems on the Financial Performance of BPKAD Bondowoso Regency

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ABSTRACT

The purpose of this research is to explain how the financial performance of BPKAD Bondowoso Regency is affected by the transparency of financial reporting and the internal control system. This study used a quantitative method using a questionnaire with a Likert scale as the primary data source. The respondents of this study were BPKAD Bondowoso employees. Regression analysis is used as a statistical tool to test hypotheses, with the help of the SPSS application. The results of the analysis show that the transparency of financial reporting has a significant effect on financial performance, and the internal control system has a significant effect on financial performance.

Keywords: financial reporting transparency, internal control system, financial performance