

**The Impact of Information Technology Utilization and Government Accounting Standards on Financial Performance at the Regional Financial and Asset Management Agency (BPKAD) of Bondowoso Regency**

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***ABSTRACT***

*This study aims to analyze the effect of information technology utilization and Government Accounting Standards on financial performance at the Regional Financial and Asset Management Agency of Bondowoso Regency. The research employs a quantitative method with descriptive and associative approaches, using primary data collected through questionnaires and analyzed using validity tests, reliability tests, classical assumption tests, and multiple linear regression analysis. The results indicate that the utilization of information technology and Government Accounting Standards has a significant effect on financial performance. This shows that the optimal use of information technology and the proper implementation of accounting standards can improve efficiency, accuracy, transparency, and accountability in regional financial management. Therefore, the improvement of regional government financial performance can be achieved through strengthening information technology systems and consistently implementing Government Accounting Standards.*

***Keywords:*** *Information Technology, Government Accounting Standards, Financial Performance.*