

Pengaruh Penerapan Sistem Akuntansi Keuangan Daerah dan Kompetensi Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan Pemerintah Daerah (Studi Kasus Pada OPD Kabupaten Jember). *The Effect of Regional Financial Accounting System Implementation and Human Resource Competence on the Quality of Local Government Financial Reports (Case Study on OPD Jember Regency).* Arisona Ahmad,SE, M.S.A., Ak

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ABSTRACT

This study aims to determine the effect of the application of regional financial accounting systems and human resource competencies on the quality of financial reports in local government organizations in Jember Regency. This research is included in the quantitative method with the research instrument using a questionnaire. The data analysis technique used is multiple linear regression analysis through the IBM SPSS Statistics 25 application. The test is carried out on the variables of the application of the regional financial accounting system (X_1), human resource competence (X_2), and the quality of financial reports (Y). The results of this study indicate that the application of the regional financial accounting system has a significant effect on the quality of local government financial reports, while the competence of human resources has no significant effect on the quality of financial reports in the Jember district government organization.

Keywords: *Implementation of Regional Financial Accounting System, Competence of Human Resources, Quality of Financial Reports*