

Pengaruh Penerapan Standar Akuntansi Pemerintahan, Kompetensi Sumber Daya Manusia, Sistem Pengendalian Intern dan Pemnafaatan Teknologi Informasi Terhadap Kualitas Laporan Keuangan Pada Organisasi Pemerintah Daerah Kabupaten Jember (*The Influence of Government Accounting Standards Implementation, Human Resources Competence, Internal Control and Utilization of Information Technology Towards Financial Statement Quality in Regional Government Organizations of Jember Regency*). Arisona Ahmad, SE, M.S.A, Ak.

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ABSTRACT

This study aims to analyze the effect of implementing Government Accounting Standards, human resource competence, internal control, and utilization of information technology on the financial reports quality in regional government organizations of Jember Regency. This study uses quantitative methods with research instruments in the form of questionnaires. The data analysis technique used is multiple linear regression analysis using SPSS. Tests were carried out on the variables of the Government Accounting Standards implementation (X_1), human resource competence (X_2), internal control (X_3), information technology utilization (X_4) and financial reports quality (Y). The results of this study indicate that government accounting standards implementation and information technology utilization have a significant positive effect on financial reports quality, while human resources competence and internal control have an insignificant effect on the quality of financial reports in regional government organizations in Jember Regency.

Keywords: *Government Accounting Standards Implementation, Human Resource Competence, Internal Control, Utilization of Information Technology, Financial Reports Quality*