

The Effect of Human Resource Competence, Application of Accounting Information Systems and Internal Control Systems on the Quality of Financial Reports at the Regional Development Planning Agency of Jember Regency
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ABSTRACT

This study aims to determine and analyze the effect of human resource competence, application of accounting information systems and internal control systems on the quality of financial reports at the Regional Development Planning Agency of Jember Regency. This study uses a quantitative method with a questionnaire instrument. The population is 33 employees and the sample is 30 employees. The data analysis technique uses multiple linear regression analysis in which the variables of human resource competence, application of accounting information systems and internal control systems are independent variables, while the quality of financial reports is the dependent variable. The results showed that the overall competence of human resources, the application of accounting information systems and internal control systems had a significant effect on the quality of financial reports at the Regional Development Planning Agency of Jember Regency. Individually, the competence of human resources and the application of accounting information systems have no significant effect on the quality of financial reports, while the internal control system has a significant effect on financial statements.

Keywords : Human Resources Competence, Implementation of Accounting Information Systems, Internal Control Systems, Quality of Financial Reports