

Analysis Determinan Of Financial Report Quality (Case Study At The Bulurejo Village Office Banyuwangi Regency)
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ABSTRACT

This study aims to determine and analyze the effect of human resource competence, the application of accounting information systems and internal control systems on the quality of financial reports at the Bulurejo Village Office, Banyuwangi Regency. This study uses a quantitative method with a questionnaire instrument. The population is 14 employees with the sampling technique using total sampling. 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 competence of human resources and internal control systems had no significant effect on the quality of financial reports, while the application of accounting information systems had a significant effect on the quality of financial reports.

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