

The Influence of Application of Accounting Information Systems, Competency of Human Resources, and Internal Control Systems on the Accountability of Regional Financial Management (Study on Financial Institutions and Regional Assets of Situbondo Regency)
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ABSTRACT

*This study aims to explain the influence of the application of Accounting Information Systems, Human Resources competencies, and Internal Control Systems on the accountability of regional financial management at BKAD Situbondo Regency. This study uses a survey method with a quantitative approach. The data source in this study is primary data using a questionnaire with a Likert scale. The population in this study are all employees who carry out tasks and functions in financial management so that the sample obtained is BKAD employees who are in the fields of budgeting, treasury, regional assets, and accounting using a purposive sampling technique. Statistical tools used to test the hypothesis using the *t* test and *F* test with the help of the SPSS 22 application. The results of the analysis show that the application of Accounting Information Systems and Human Resources competence does not significantly influence the accountability of regional financial management, and the Internal Control System has a significant effect on regional financial management accountability.*

Keywords: *Implementation of Accounting Information Systems, Competence of Human Resources, Internal Control Systems, Regional Financial Management Accountability*