

Analysis Of Determinants Of The Achievement Of Fair Opinion With The Exception Of The Financial Statements Of The Regional Governmen Of Jember Regency In 2021

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ABSTRACT

This study aims to analyze and explain the effect of human resource competence, internal control systems, and follow-up recommendations of financial statement examiners on the Local Government Financial Statements (LKPD) of Jember Regency in obtaining a Fair Opinion With Exceptions (WDP) Year 2021 from the Audit Board (BPK). Writing with this quantitative approach uses primary data obtained through the distribution of questionnaires to 69 respondents determined based on purposive sampling, as well as data analysis methods using multiple linear regression. The results of this study show that human resource competence, follow-up on financial statement examiner recommendations have a significant effect on the achievement of the WDP opinion on the Jember Regency Local Government Financial Statements in 2021, while the internal control system does not have a significant effect on the achievement of the WDP opinion on the Jember Regency Regional Government Financial Statements in 2021.

Key words : Human Resource Competence, Internal Control System, Follow-up Recommendations of Financial Statement Examiners, Local Government Financial Statements