

***The Influence of Human Resource Competency and Implementation of
Regional Financial Accounting Systems on the Quality of Regional
Government Financial Reports at Financial and Asset Management
Agencies Regional (BPKAD) Jember Regency***
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ABSTRACT

This research aims to determine and analyze the influence of Human Resource Competency and the Implementation of the Regional Financial Accounting System on the Quality of Financial Reports at the Jember Regency Regional Financial and Asset Management Agency (BPKAD). This research uses quantitative methods with a questionnaire instrument. The population was 69 employees and the sample was 40 employees. The data analysis technique uses multiple linear regression analysis where the variables Influence of Human Resource Competency and Implementation of the Financial Accounting System are the independent variables while the Quality of Financial Reports is the dependent variable. The results of the research show that simultaneously the influence of Human Resource Competency and the Implementation of the Financial Accounting System has a significant effect on the Quality of Financial Reports at the Jember Regency Regional Financial and Asset Management Agency (BPKAD). Individually, Human Resource Competency and Implementation of the Financial Accounting System also have a significant influence.

Keywords: *Human Resources Competency, Implementation of Financial Accounting Systems, Quality of Financial Reports*