

***HUMAN RESOURCE COMPETENCY, UNDERSTANDING OF ACCRUAL
BASIS, INTERNAL CONTROL AND IMPLEMENTATION OF
INFORMATION TECHNOLOGY ON THE QUALITY OF FINANCIAL
REPORTING OF THE REGIONAL GOVERNMENT OF JEMBER
DISTRICT***

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ABSTRACT

Public sector financial reports serve as a reflection of the process of using public funds which have a crucial role as a form of government accountability to the state finances that are processed. Accountability and transparency of management of APBD funds through government financial reports are important as accountability to the people. This research aims to determine the competence of human resources, understanding of the accrual basis, internal control and application of information technology on the quality of the financial reports of the Jember district government. This research uses a quantitative method with a survey approach. The sample studied was the OPD finance department in Jember Regency. Data were collected through questionnaires distributed to each OPD and analyzed using multiple linear regression to test the proposed hypothesis. The results of the study indicate that there is no significant effect on the human resource competence variable, and a significant effect on the variables of understanding the accrual basis, internal control and application of information technology on the quality of the Jember district government financial reports.

Keyword: Public sector financial reports, competence of human resources, understanding of the accrual basis, internal control and application of information technology.