

The Influence of Internal Control Systems, Compliance with Legislation and Human Resource Competence on the BPK's Opinion on the Financial Report of the Karangasem Regency Government

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ABSTRACT

This study aims to determine and analyze the influence of the internal control system, compliance with laws and regulations, and human resource competence on the opinion of the Supreme Audit Agency (BPK) on the financial statements of the Karangasem Regency regional government. This study uses a quantitative method with a descriptive and verification approach. Data were collected through questionnaires distributed to employees in the Regional Apparatus Organization (OPD) who are directly related to the preparation of financial statements. The data analysis technique uses multiple linear regression to test the influence of each independent variable. The results of the study indicate that the internal control system, compliance with laws and regulations, and human resource competence have a significant effect, both partially and simultaneously, on the BPK opinion.

Keywords: *Internal Control System, Compliance, Human Resource Competence, BPK Opinion, Local Government Financial Report.*