

Determinan Kualitas Laporan Keuangan (Studi pada Lembaga Pendidikan Tinggi Negeri Vokasi di Jawa Timur) *Determinants of Financial Report Quality (Study at Vocational Higher Education Institutions in East Java)*. Endro Sugiartono, S.E., M.M.

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ABSTRACT

This study aims to analyze and explain the effect of human resource competence, the use of information technology, and the application of government accounting standards to the quality of the financial reports of vocational higher education institutions in East Java. This study uses quantitative methods with research instruments using a questionnaire. The data analysis technique used multiple linear regression analysis with the IBM SPSS Statistics 22 application. Tests were carried out on the human resource competency variables (X_1), the use of information technology (X_2), the application of government accounting standards (X_3), and the quality of financial reports (Y). The results of this study indicate that the competence of human resources, the use of information technology, and the application of government accounting standards have a significant positive effect on the quality of the financial reports of public vocational higher education institutions in East Java.

Keywords: *Human Resources Competence, Information Technology, Government Accounting Standards, Quality of Financial Statements*