

THE EFFECT OF INTERNAL CONTROL SYSTEMS, HUMAN RESOURCE COMPETENCIES, INFORMATION TECHNOLOGY UTILIZATION, AND THE APPLICATION OF REGIONAL FINANCIAL ACCOUNTING SYSTEMS ON THE QUALITY OF LOCAL GOVERNMENT FINANCIAL REPORTS

(Study on Bengkalis Regency SKPD)

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ABSTRACT

This study aims to analyze the effect of the internal control system, human resource competence, information technology utilization and the application of the regional financial accounting system on the quality of local government financial reports in the Bengkalis Regency regional work unit. This research approach is quantitative with data collection through questionnaires distributed to all SKPDs on Bengkalis Island. The sampling technique used purposive sampling. The results showed that the internal control system has a tcount value of $3,576 > t \text{ table } 1,974$ with a significance level of $0,000 < 0,05$, which means that SPI has a positive and significant effect on the quality of local government financial reports. HR competence has a tcount value of $7,078 > t \text{ table } 1,974$ with a significance level of $0,000 < 0,05$, which means that HR competence has a positive and significant effect on the quality of LKPD. The utilization of information technology has a tcount value of $0,971 < t \text{ table } 1,974$ with a significance level of $0,333 > 0,05$, which indicates that the utilization of information technology has no partial effect on the quality of LKPD. The application of SAKD has a tcount of $2,159 > t \text{ table } 1,974$ with a significance level of $0,032 < 0,05$, which means that the application of SAKD has a positive and significant effect on the quality of LKPD. Simultaneously, SPI, HR competence, IT utilization and SAKD implementation have an F-count value of 82.537 with a significance value of 0.000. Because the significance value of 0.000 is less than 0.05, which means that these four factors together have a significant effect on the quality of local government financial reports.

Keywords: Internal Control System, Human Resources Competence, Information Technology Utilization, Local Financial Accounting System, Quality of Local Government Financial Statements, Accounting System, Quality of Local Government Financial Statements