

**PENGARUH KOMPETENSI SDM, PEMANFAATAN TEKNOLOGI
INFORMASI, PENGAWASAN KEUANGAN SERTA PEMAHAMAN
SISTEM AKUNTANSI KEUANGAN TERHADAP KUALITAS
LAPORAN KEUANGAN PEMERINTAH DAERAH**

**The Effect Of Human Resources Competence, The Utilization Of
Information Technology, Financial Oversight And The Comprehension Of
Financial Accounting System On The Quality Of Financial
Statements Of Local Government**

**JULIANA
Program Studi Akuntansi
Universitas Bangka Belitung
2016**

ABSTRAK

The study aims to 1) analyze and examine the effect of human resources competence on the quality of financial statement of local government. 2) analyze and examine the effect of utilization of information technology on the quality of financial statement of local government. 3) analyze and examine the effect of financial oversight on the quality of financial statements of local governments. 4) analyze and examine the effect of the comprehension of financial accounting system on the quality of financial statement of local government.

The population of this study is the employee of DPPKAD of Pangkalpinang government. The total sample of this study is 60 respondents. The sample selection uses purposive sampling with certain criteria.

The results of the study indicates that (1) human resources competence has positive and significant effect on the quality of financial statements of local government, it is shown from the analysis result of t test that indicates $t_{count} > t_{table}$ that is $2,374 > 2,0040$ and the significance is $0,021 < 0,05$. (2) the utilization of Information Technology does not have effect on the quality of financial statements of local government, it is shown from the analysis result of t test that indicates $t_{count} < t_{table}$ that is $-1,057 < 2,0040$ and the significance is $0,295 > 0,05$. (3) the financial oversight has positive and significant effect on the quality of financial statements of local government, it is shown from the analysis result of t test that indicates $t_{count} > t_{table}$ that is $2,655 > 2,0040$ and the significance is $0,010 < 0,05$. (4) the comprehension of financial accounting system has positive and significant effect on the quality of financial statements of local government, it is shown from the analysis result of t test that indicates $t_{count} > t_{table}$ that is $3,564 > 2,0040$ and the significance is $0,001 < 0,05$.

Keywords: Human Resources Competence, The Utilization of Information Technology, Financial Oversight, The Comprehension of Financial Accounting System, The Quality of Financial Statement of Local Government.