

# **Factors Affecting the Perception Quality of Regional Financial Reports (Study on BPKAD Central Java Province)**

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## **ABSTRACT**

This study aims to determine the effect of human resource competence, organizational commitment, application of government accounting standards, utilization of information technology, and internal control systems on the quality of financial reports. The population in this study were all employees who worked at BPKAD, Central Java Province. The research sample was 87 respondents. The data used in this study are primary data obtained from direct questionnaires. Sampling in this study was conducted using *purposive sampling technique*. The data analysis method used is inferential statistical analysis and is measured using *software WarpPLS*. The results of the analysis using inferential statistics partially show that human resource competence does not affect the quality of financial reports, organizational commitment does not affect the quality of financial reports, the application of government accounting standards does not affect the quality of financial reports, the use of information technology affects the quality of financial reports, and the system internal control does not affect the quality of financial statements. Simultaneously shows that human resource competence, organizational commitment, application of government accounting standards, utilization of information technology, and internal control systems have a positive effect on the quality of regional financial reports.

**Keywords: Quality of Regional Financial Reports, Competence of Human Resources, Organizational Commitment, Implementation of Government Accounting Standards, Utilization of Information Technology, Internal Control Systems.**