

## **ABSTRACT**

*This study aims to obtain empirical evidence about the effect of the competence of human resources, the application of the intern control systems and utilization of technology information on the quality of government financial statements. The sample of this study is the SKPD of the Cianjur Regency Region. Data analysis using path analysis. The PLS application is used to test the hypothesis. The overall results of the study state that the competence of human resources affect the Quality of Financial Statements. the application of the intern control systems affect the Quality of Financial Statements. utilization of technology information Affects the Quality of Financial Statements.*

**Keywords :** *The effect of the competence of human resources, the application of the intern control systems, and utilization of technology information on the quality of government financial statements.*

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## **ABSTRAK**

Penelitian ini bertujuan untuk memperoleh bukti-bukti empiris tentang Pengaruh Kompetensi Sumber Daya Manusia, Penerapan Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan. Sampel penelitian ini adalah SKPD Wilayah Kabupaten Cianjur. Analisis data menggunakan analisis jalur. Aplikasi PLS digunakan untuk menguji Hipotesis. Hasil penelitian secara keseluruhan menyatakan bahwa Pengaruh Kompetensi Sumber Daya Manusia berpengaruh terhadap Kualitas Laporan Keuangan. Penerapan Sistem Pengendalian Intern berpengaruh terhadap Kualitas Laporan Keuangan. Pemanfaatan Teknologi Informasi berpengaruh terhadap Kualitas Laporan Keuangan.

**Kata kunci : Kompetensi Sumber Daya Manusia, Sistem Pengendalian Intern, Teknologi Informasi, Kualitas Laporan Keuangan.**



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