

ABSTRACT

This research aims to investigate the influence of human resource competency, implementation of government accounting standard, internal control system, and utilization of information technology towards quality of local government financial statement on OPD in Gunungkidul Regency. The test variables are human resource competency, implementation of government accounting standard, internal control system, and utilization of information technology. The population of this research is OPD in Gunungkidul Regency. The sample of this research included 32 OPD in Gunungkidul Regency with the 113 respondents in total. The respondents coming from employees that involved in accounting function / financial administration. The data collected through questionnaire and analyzed by using multiple linear analysis. The data in this study were tested using the software SPSS.15.0. Based on the analysis that have been made, the results are human resource competency and utilization of information technology significantly influence towards quality of local government financial statement. While, the implementation of government accounting standard and internal control system are not significantly influence towards quality of local government financial statement.

Keywords: Human Resource Competency, Implementation of Government Accounting Standard, Internal Control System, Utilization of Information Technology, Quality of Financial Statement.