

ABSTRACT

This study aims to determine the effect of the explanation of the Regional Financial Accounting System and the Internal Control System on the Quality of the Regional Government's Financial Statements with Human Resources Competency as a Moderation variable. This research uses purposive sampling technique, samples from this study were obtained from SKPD Klaten Regency employees amounted to 88. The method of analysis of this study uses Moderated Regression Analysis (MRA) by using an analysis tool that is SPSS 15. The results showed that the variabel of Regional Financial Accounting System does not affect the Quality of Regional Government Financial Statements, Internal Control Systems have a positive effect on the Quality of Regional Government Financial Reports, Human Resources Competence has a positive effect in moderating the Regional Financial Accounting System and the Internal Control System on the Quality of Financial Statements Regional government.

Keywords : Regional Financial Accounting System, Internal Control System, Quality of the Regional Government's Financial, Human Resources Competency