

**THE EFFECT OF HUMAN RESOURCE COMPETENCE, INTERNAL  
CONTROL SYSTEM, INFORMATION TECHNOLOGY, AND  
UNDERSTANDING ON ACCRUAL BASED ACCOUNTING ON THE  
QUALITY OF FINANCIAL STATEMENTS  
(Empirical Study in Regional Device Organization of Bantul Regency)**

**PENGARUH KOMPETENSI SUMBER DAYA MANUSIA, SISTEM  
PENGENDALIAN INTERN, TEKNOLOGI INFORMASI, DAN  
PEMAHAMAN AKUNTANSI BERBASIS AKRUAL TERHADAP  
KUALITAS LAPORAN KEUANGAN  
(Studi Empiris pada Organisasi Perangkat Daerah Kabupaten Bantul)**



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