

**PENGARUH KOMPETENSI SUMBER DAYA MANUSIA, IMPLEMENTASI
SISTEM INFORMASI MANAJEMEN DAERAH, PENERAPAN STANDAR
AKUNTANSI PEMERINTAH DAN SISTEM PENGENDALIAN INTERNAL
TERHADAP KUALITAS LAPORAN KEUANGAN PEMERINTAH DAERAH
(STUDI KASUS PADA PEMERINTAH KOTA MOJOKERTO)**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kompetensi sumber daya manusia, implementasi sistem informasi manajemen daerah, penerapan standar akuntansi pemerintah dan sistem pengendalian internal terhadap kualitas laporan keuangan pemerintah daerah Kota Mojokerto. Penelitian ini termasuk kedalam penelitian kuantitatif. Populasi dalam penelitian ini adalah 24 OPD Kota Mojokerto dengan sampel sebanyak 50 responden dengan teknik *convenience sampling*. Teknik pengumpulan data menggunakan kuesioner. Alat analisis data berupa uji validitas data, uji reabilitas, uji asumsi klasik, analisis regresi berganda, uji hipotesis, dan uji koefisien determinasi (R^2) dengan bantuan SPSS versi 26. Hasil dalam penelitian menunjukkan (1) Kompetensi Sumber Daya Manusia berpengaruh positif terhadap Kualitas Laporan Keuangan Daerah Kota Mojokerto, (2) Implementasi Sistem Informasi Manajemen Daerah berpengaruh positif terhadap Kualitas Laporan Keuangan Pemerintah Daerah Kota Mojokerto, (3) Penerapan Standar Akuntansi Pemerintah berpengaruh positif terhadap Kualitas Laporan Keuangan Pemerintah Daerah Kota Mojokerto, (4) Sistem Pengendalian Internal berpengaruh positif terhadap Kualitas Laporan Keuangan Pemerintah Daerah Kota Mojokerto, dan (5) Kompetensi Sumber Daya Manusia, Implementasi Sistem Informasi Manajemen Daerah, Penerapan Standar Akuntansi Pemerintah Dan Sistem Pengendalian Internal secara bersama-sama berpengaruh positif terhadap Kualitas Laporan Keuangan Pemerintah Daerah Kota Mojokerto.

Kata Kunci : Kualitas Laporan Keuangan, Kompetensi Sumber Daya Manusia, Implementasi Sistem Informasi Manajemen Daerah, Penerapan Standar Akuntansi Pemerintah Dan Sistem Pengendalian Internal

THE INFLUENCE OF HUMAN RESOURCE COMPETENCIES,
IMPLEMENTATION OF REGIONAL MANAGEMENT INFORMATION SYSTEMS,
IMPLEMENTATION OF GOVERNMENT ACCOUNTING STANDARDS AND
INTERNAL CONTROL SYSTEMS ON THE QUALITY OF REGIONAL
GOVERNMENT FINANCIAL REPORTS (CASE STUDY ON MOJOKERTO CITY
GOVERNMENT)

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ABSTRACT

This research aims to determine the influence of human resource competence, implementation of regional management information systems, implementation of government accounting standards and internal control systems on the quality of Mojokerto City regional government financial reports. This research is included in quantitative research. The population in this study was 24 OPDs in Mojokerto City with a sample of 50 respondents using a convenience sampling technique. The data collection technique uses a questionnaire. Data analysis tools include data validity testing, reliability testing, classical assumption testing, multiple regression analysis, hypothesis testing, and coefficient of determination (R²) testing with the help of SPSS version 26. The results of the research show (1) Human Resource Competency has a positive effect on the Quality of Mojokerto City Regional Financial Reports, (2) Implementation of the Regional Management Information System has a positive effect on the Quality of Mojokerto City Regional Government Financial Reports, (3) Implementation of Government Accounting Standards has a positive effect on Quality of Mojokerto City Regional Government Financial Reports, (4) Internal Control System has a positive effect on the Quality of Mojokerto City Regional Government Financial Reports, and (5) Human Resource Competency, Implementation of Regional Management Information Systems, Implementation of Government Accounting Standards and Internal Control Systems together -the same has a positive effect on the Quality of Mojokerto City Regional Government Financial Reports.

Keywords: *Quality of Financial Reports, Human Resources Competency, Implementation of Regional Management Information Systems, Implementation of Government Accounting Standards and Internal Control Systems*