

ABSTRACT

Local Government Finance Report (LKPD) are presented to provide information that useful for evaluating managerial and organizational performance. Qualified LKPD help the government's responsibility to creating public transparancy, and to help the needs of users in making decisions LKPD.

This study was conducted to determine the effect of the competence of human resources, implementation of SAKD, utilization of information technology and internal control system to the quality of the regional financial statement of both the effect of partially or simultaneously.

This study was a descriptive study and the nature of causality. The population in this study were employees of accounting / financial SKPD Depok city. Sampling technique using cencus sampling method, where all populations sampled that as many as 89 people. The data used in this study were analyzed using multiple linear regression analysis and hypothesis testing, and preceded with the classical assumption.

The results showed that simultaneous competence of human resources, implementation of SAKD, utilization of information technology and internal control system affect the quality of regional financial statement. Partially competence of human resources, implementation of SAKD, utilization of information technology and internal control system have an influence on the quality of regional financial statement. Based on contributions simultaneous testing by the independent variables (R^2) of 91.2%.

Based on the research results, to improve the quality of regional financial statemnt either that suggested the agency improve the competence of human resources, implementing the SAKD, using the information technology, as well as implementing internal control systems both in creating a good working atmosphere, in order to tasks performed / presentation of the financial statements will good / qualified.

Keywords: Human Resource, Implementation of SAKD, Information Technology, Internal Control System, Regional Financial Statement
