

Abstract

This research aims to examine and analyze the influence of human resource competence, use of information technology, optimization of asset management on the quality of financial reports moderated by the effectiveness of internal control in the South Nias district government. This research involved the South Nias Regency Regional Government Organization (Dinas/Agency/Office). Sample selection was carried out using a purposive sampling method by drawing samples using the Isaac and Michael formula. The data used is primary data obtained from the results of respondents' answers to research instruments which were distributed to the Head of OPD, sub-division heads/goods management officials, treasurers. The data analysis used to see the relationship between various variables is by using the Structural Equation Modeling (SEM) statistical test using Partial Least Square (PLS) as a feasibility test in this research. The research results show that, among other things, human resource competency, use of information technology, optimization of asset management do not have a significant effect on the quality of regional financial reports. The effectiveness of internal control is very important in determining the level of impact of human resource competence, use of information technology, optimization of asset management and quality of financial reports.

Keywords: human resource competency; use of information technology; optimizing asset management; effectiveness of internal control; quality of financial reports