

ABSTRACT

This study aims to determine how the internal control system, the use of information technology, human resource competence, and the quality of regional financial reports in the Tasikmalaya City Regional Work Unit (SKPD), and to find out how the influence of the internal control system, the use of information technology, resource competence human resources either simultaneously or partially on the Quality of the Financial Reports of the Tasikmalaya City SKPD.

Based on its objectives, this study was conducted to analyze the internal control system, the use of information technology, and the competence of human resources simultaneously and partially on the quality of regional financial reports at the Tasikmalaya City Regional Work Unit (SKPD) in 2021. The sampling technique used non-probability sampling through saturated samples and obtained as many as 75 respondents consisting of all Heads of SKPD, Secretary of the Service, and Head of Subdivision of Finance in 25 SKPD of Tasikmalaya City. The data analysis model used in this study is multiple linear regression analysis using SPSS version 25 software.

The results showed that the internal control system, the use of information technology, the competence of human resources in the Tasikmalaya City Regional Work Unit (SKPD) had a significant positive effect simultaneously on the quality of regional financial reports. internal control system, utilization of information technology, human resource competence partially have a significant positive effect on the quality of regional financial reports.

Keywords: *Internal Control System, Application of Information Technology, Human Resources Competence, Quality of Regional Financial Reports*