

ABSTRACT

Regional financial reports are an important factor that must be considered in presenting the results of financial reports and become one of the responsibilities that must be carried out by the government to the public for the implementation of regional autonomy to provide useful information in the context of decision making.

This study aims to determine how the application and the effect of the use of the local government financial accounting system, the use of information technology and the internal control system either simultaneously or partially on the quality of the OPD financial reports of DKI Jakarta Province.

The type of research used is descriptive-verification research. This research is a quantitative research by distributing questionnaires whose data has been processed by the author using a Likert scale and sampling technique using non-probability sampling. The sample used in this study was 84 respondents consisting of heads of fields and staff in accounting and finance in 42 OPD in DKI Jakarta Province. The data analysis model used in this study is multiple linear regression using IBM SPSS version 26 software.

The results showed that the implementation of the local government financial accounting system, the use of information technology and internal control systems in the Regional Apparatus Organizations (OPD) of DKI Jakarta Province had a significant positive effect simultaneously on the quality of regional financial reports. The application of the local government financial accounting system and the partial use of information technology do not have a positive effect on the quality of regional financial reports. However, the internal control system shows a partial positive effect on the quality of regional financial reports.

Based on the results of the study, suggestions are made to improve the quality of good regional financial reports, namely for OPD to conduct training for employees to improve their ability to present information about items in financial reports, conduct periodic checks and improvements to the technology used. and implement a good internal control system in creating a good working atmosphere so that the task of presenting financial statements will be better

Keywords: *regional financial reports, regional financial accounting systems, internal control systems, information technology*