

ABSTRACT

Indonesia is a nation with great economic potential and vast natural resources. The Micro, Small and Medium Enterprises sector has an important role because of its ability to expand trade, manage natural resources, and create jobs. Micro, Small and Medium Enterprises are the backbone of the Indonesian economy because of their ability to distribute income. The purpose of this study was conducted to analyze the influence of the internal control system, human resource competency and accounting knowledge on the quality of presentation of financial statements simultaneously and partially. The population in this study were 39 Micro, Small and Medium Enterprises in Baleendah District. The sampling technique used is convenience sampling. The analysis model used is multiple linear regression through IBM SPSS 26 software, multicollinearity test, heteroscedasticity test, simultaneous testing is proven by the F test, coefficient of determination test (R²), and partial testing using the T test. The results in this study state that the internal control system, human resource competency, and accounting knowledge simultaneously have a significant effect on the quality of presentation of financial statements. Partially, the internal control system has a positive and significant effect on the quality of presentation of financial statements, human resource competence has no positive and significant effect on the quality of presentation of financial statements, and accounting knowledge has a positive and significant effect on the quality of presentation of financial statements.

Keywords: Quality of Presentation of Financial Statements, Internal Control System, Competence of Human Resources, Knowledge of Accounting.