

**THE ANALYSIS OF FACTORS AFFECTING THE QUALITY OF
INFORMATION IN LOCAL GOVERNMENT FINANCIAL REPORTS
(AN EMPIRICAL STUDY OF NORTH LAMPUNG OTP)**

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ABSTRACT

The purpose of this study was to provide empirical evidence and analyze the effect of human resources, internal control systems, and the application of government accounting standards on the quality of local government financial reports. The dependent variable in this study was the quality of the report, and the independent variables in this study were human resources, internal control systems, and the application of accounting standards. The sample selected for this study was 65 respondents who worked in the North Lampung inspectorate. The data analysis method used the multiple linear regression analysis using SPSS version 23. The result of this study indicated that human resources affected the quality of reports, the internal control system did not affect the quality of reports and the application of accounting standards affected the quality of reports.

**Keywords: Human Resources, Internal Control System, Implementation of
Accounting Standards, and Report Quality**

