

**THE EFFECT OF HUMAN RESOURCES CAPACITY, UTILIZATION OF INFORMATION TECHNOLOGY, AND INTERNAL GOVERNMENT CONTROL SYSTEMS ON THE QUALITY OF REGIONAL GOVERNMENT FINANCIAL STATEMENTS
(A Case Study of Regional Organization in North Lampung District)**

ABSTRACT

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The objective of the study was to prove the effect of the Human Resources Capacity, Utilization of Information Technology, and Internal Government's Control System on the Quality of Regional Government Financial Statements. The population in this study was all employees in the Regional Apparatus Organization of North Lampung Regency. The sampling technique used was the purposive sampling method. The data source obtained through filling out questionnaires was 73 respondents who participated from the total of 21 agencies in the North Lampung Regency Government. The data analysis method used was using Microsoft Office Excel 2007 and SPSS 23 software. The results of the research proved that the Capacity of Human Resources and Internal Government's Control System had a significant effect on the Quality of Regional Government Financial Statements, while the Utilization of Information Technology did not have an effect on the Quality of Regional Government Financial Statements.

Keywords: Capacity Of Human Resources, Utilization of Information Technology, Internal Government Control System, Quality of Financial Statements.

