

**ANALYSIS OF THE INFLUENCE OF ACCOUNTING INFORMATION
SYSTEMS, INFORMATION TECHNOLOGY, AND HUMAN RESOURCE
COMPETENCY ON THE QUALITY OF REGIONAL FINANCIAL REPORTS IN
CENTRAL SULAWESI PROVINCE**

THESIS

Presented as Partial Fulfilment of Requirements for the Degree of Sarjana Akuntansi (S1)
in International Business Accounting Program Faculty of Business and Economics
Universitas Atma Jaya Yogyakarta



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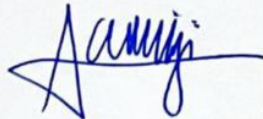
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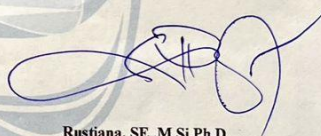


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As a result of this, I declare that this thesis is entirely my own original work and does not contain the work of others, except for certain parts that require citations following the proper guidelines for scientific paper. All sources needed for this specific thesis are listed in the thesis bibliography.

Yogyakarta, 13th of May 2025

Author,

A handwritten signature in black ink, appearing to be 'ZV' or similar, written in a cursive style.

Zefanya Vannessa Umbas

PREFACE

I would like to take this opportunity to extend my sincere gratitude to Jesus Christ, the Almighty God, for the unwavering support and strength that have accompanied me throughout the journey of this research. It is with great respect and appreciation that I present this thesis as a requirement for the attainment of my bachelor's degree in the International Undergraduate Program in Business Accounting at Universitas Atma Jaya Yogyakarta, titled:

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This thesis would not have reached its completion without the invaluable support, encouragement, and assistance of numerous individuals. The author is fully aware that the successful completion of this academic endeavour is not a solitary achievement, but rather the result of collective contributions from various parties. For this reason, the author wishes to express sincere and profound gratitude to the following individuals and groups whose presence and support have been truly meaningful throughout the research process.

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While every effort has been made to ensure the quality and clarity of this research, the author humbly acknowledges that this work may still contain certain errors or areas for improvement. As such, the author sincerely welcomes any form of constructive criticism, suggestions, or feedback from readers. Such input is highly valued and considered essential for further enhancing the academic contribution of this study, not only for the author's personal growth but also for the advancement of knowledge in the related field. Through ongoing reflection and dialogue, the author hopes this research may serve as a meaningful reference for future scholarly work.

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ABSTRACT

Abstract

This study investigates the influence of Accounting Information Systems (AIS), Information Technology (IT), and Human Resource Competence (HR) on the quality of Regional Government Financial Reports (LKPD) in Central Sulawesi Province, Indonesia. Driven by the increasing demand for transparent and accountable financial management, government institutions are continuously pressured to enhance their financial reporting practices. This research specifically examines the financial reports generated by the Financial and Asset Management Agency (BPKAD) in Central Sulawesi, a region undergoing significant development where robust financial governance is paramount. Employing a quantitative approach and guided by Attribution Theory, this study collected data from 40 respondents through a distributed questionnaire and analysed the input using SPSS 29. The findings reveal that AIS, IT, and HR competencies have a significant positive impact on the quality of LKPD. An effective AIS improves accuracy and transparency in financial

reporting, leading stakeholders to attribute higher report quality to sound systemic processes. Similarly, advanced IT facilitates faster data processing and reduces errors, fostering attributions that report reliability stems from efficient technological infrastructure. Moreover, enhanced HR competencies empower employees to manage financial reports more effectively, prompting attributions of report quality to the internal capabilities and diligence of personnel. This study contributes to the limited research on public sector financial management practices, offering valuable insights for policymakers and stakeholders. By fostering an understanding of how these factors contribute to positive attributions regarding financial report quality, this research seeks to promote better financial management practices and strengthen public trust within regional governments.

Keywords: *Accounting Information Systems, Information Technology, Human Resource Competence, Quality of Financial Reports, Regional Government, Transparency, Accountability, Attribution Theory.*