

ABSTRACT

ANALYSIS OF HUMAN RESOURCE CAPACITY, THE USE OF INFORMATION TECHNOLOGY, ACCOUNTING AND INTERNAL CONTROL ORGANIZATION COMMITMENT INFORMATION ON VALUE OF LOCAL GOVERNMENT FINANCIAL REPORTING

(Studies in the District Way Kanan)

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The aim of this study was to test empirically the effect of human resource capacity, the utilization of information technology, accounting internal control and organization's commitment to reliability and timeliness of financial reporting local government district of the Way Kanan.

Sampling of the respondent by purposive sampling. Determination of sample criteria based on the premise that the head part and the part of staff finance / accounting is a directly involved technically in recording financial transactions on education and preparation of local government financial reporting. Determination of the number of respondents 15 Office, Board 4, Office 5 and 11 with each section on education every 3 respondents. Tests carried out using SmartPLS.

Results showed that the effect of all independent variables (human resource capacity, utilization of information technology, accounting internal control and organizational commitment) to the reliability of financial reporting of local government but does not affect the timeliness of financial pelporan local government.

Keywords: Control Accounting Intern, Human Resource Capacity, , Organizational Commitment, Reliability of Financial Reporting Local Government and Timeliness of Financial Reporting Local Government, Utilization of Information Technology.