

**Effect of Human Resources, Leadership Style, The Use of Information Technology and Internal Control on the Quality of Financial Statements
(Study at Directorate General of Construction, Ministry of Works and Public Housing)**

Trisdina Mardinan

Ministry of Works and Public Housing

Muhammad Dahlan

*Department of Accounting - Faculty of Economics and Business
Universitas Padjadjaran*

Furry K Fitriyah

*Department of Accounting - Faculty of Economics and Business
Universitas Padjadjaran*

ABSTRACT

This study aims to examine Whether there is a significant influence of variable human resources competency, leadership, utilization of information technology, internal control of the quality of financial statements either partially or simultaneously. The population in this research is all work units (SATKER) within the Directorate General of Construction Materials for 15 units of work with 45 respondents consisting of financial assistant of the work unit, the Accounting officer of Accrual Based Institution (SAIBA) and State Owned Officer (BMN). The primary used the data Obtained from respondents through questionnaires, for testing the data tested the validity, reliability test and hypothesis testing. The Data then in the analysis with the analysis method used is multiple linear regression. The results Showed that the competence of human resources, leadership style, technology utilization, and internal control Affect the quality of financial statements either partially or simultaneously.

Keywords: *human resources, leadership, information technology, quality of financial statements*

INTRODUCTION

The development of public sector accounting, particularly in Indonesia grew rapidly in the presence of the Reform Era in the implementation of government policy, public expectations towards the improvement of transparency and accountability in financial management countries as part of the reform of government management so high (Mardiasmo, 2005). This is in line with

Anwar Nasution (2009) which confirms that the improvement of transparency and accountability of fiscal or financial state is an important part of enforcement of good governance. The purpose of the financial reform of the state is to realize good governance in the administration and management of state finances. Explanation of the Law No. 17 of 2003 on state finances states that to support good governance, public finance management should be organized in