

# The Effect of Application Government Accounting Standards, Internal Control System and the Accomplishment of Audit Findings on the Quality of Financial Statement with the Competence of Human Resources as Moderating Variable

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## ABSTRACT

This research aims to determine effect of application Government Accounting Standards, Internal Control System and the accomplishment of audit findings on The Quality of Financial Statement with the Competence of Human Resources as moderating variable. The method of this research design is using survey methods with data collection method using questionnaires. The population in this research were employees in 32 financial administration officials in Regional Work unit (SKPD) of Lahat Districts, with using purposive sampling technique, so that the selected 90 employees that the research sample. The result of the analysis showed that application of the Government Accounting Standards, Internal Control System and the accomplishment of audit findings have significant impact on the quality of financial statement. Meanwhile, the competence of human resources is not able to moderate the influence between application Government Accounting Standards, Internal Control System and the accomplishment of audit findings on The Quality of Financial Statement.

**Keywords:** Internal Controlling System, Government Accounting Standards, The accomplishment of audit findings

