This research is carried out to analyse the influence of human resource competences, accounting information system application, and information technology usage towards the quality of financial reports with an internal controlling system as a moderate variable. The sample was selected from civil servants (ASN) involved in writing financial reports of regional staff organisation (OPD) of West Kalimantan Province. The hypotheses were tested through Structural Equation Modelling (SEM) which was based on Partial Least Square (PLS), using WarpPLS 6.0. software. Result of the research indicated that human resource competences, accounting information system application, and information technology usage had a significant effect towards the government's financial reports. In addition, an internal controlling system did not moderate human resource competences, accounting information system application, and information technology usage towards the financial reports of West Kalimantan government.

Keywords: Quality of financial reports, Human resource competences, Accounting information system application, information technology usage, internal controlling system