ABSTRACT

The phenomenon of several analyses that make the rise and fall of opinion on financial statements every year has become the rationale why some researchers conduct the study. Government financial statements play a role as a form of accountability in the management of state finances, the financial report components presented must include at least the type of report and information elements demanded by statutory provisions following the government Regulation No. 71 of 2010. This research was conducted at the Regional Office of The Ministry of Religion in West Kalimantan Province which is a working partner of Regional Office of the Directorate General of Treasury of West Kalimantan Provinces. The researcher employed 61 respondents as research samples. The analysis technique applied is multiple linear regression analysis. The results determined that partially the understanding of the variables of regulation conferred a significant positive effect on the quality of financial statements. Whereas the variable data reconciliations, integrated information and technology utilization, budget execution performance, human resource competency showed a positive but not significant effect on the quality on financial reports of the Regional Office of the Ministry of Religion in West Kalimantan Provinces in partnership with the Regional Office of the Directorate General of the State Treasury, West Kalimantan Province. In other conclusions, data reconciliation, understanding of regulations, integrated use of information technology, the performance of budget execution, simultaneous competence of human resources turned out to have a positives and significant effect on the quality of financial statements. The variable of organizational commitment cannot be used as a moderating variable to the variable of data reconciliations, integrated information and technology utilization, budget execution performance, human resource competence on the quality of financial reports at the Regional Office of the Ministry of Religion in West Kalimantan Provinces in partnership with the Regional Office of the Directorate General of the State Treasury, West Kalimantan Province. The next researcher is expected to able to supplement other factors that might influence the quality of government financial statements, for example by adding independent or moderating variables. In addition, as a means of research findings can be widely utilized, than the researcher can further expand the scope of the research area.

Keyword : Data Reconciliation, Understanding of Regulations, Utilization of integrated Information Technology, Budget Implementation Performance, Human Resources Competency, Organizational Commitment, Quality of Financial Statements

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