This research aims to analyse the understanding influence of government accounting standards, implementation of accounting information system, utilization of information technology to the quality of financial report of West Kalimantan Province with Human Resource competency as a moderating variable. This type of research is quantitative research with research survey methods. The population and sample in this study were the state civil servant (ASN) in 30 (thirty) regional organization in the provincial government of West Kalimantan. The result of this study showed that the understanding of government accounting standards has a significant effect on quality of government financial report, partially, human resourcing competency is able to moderate the influence of information system implementation Accounting for quality of government financial statement, but unable to moderate the influence of government accounting comprehension and the utilization of information technology on the quality of government financial statement.

Keywords: Quality of financial statements, understanding of government accounting standards, application of accounting information systems, utilization of information technology and competency human resource.