

ABSTRACT

This study aims to examine the reliability of financial statements with case studies on units of regional apparatus in Kotawaringin Barat District. Independent variable in this research consist of 4 variable that is: understanding of accrual basis of government accounting standard, utilization of information technology, internal control system and human resource capacity. The dependent variable in this research is reliability of local financial statement.

This research is a quantitative research using primary data taken directly from sourcanya. this research object is 28 units of work device area (SKPD) in West Kotawaringin regency amounting to 84 Respondents. Respondents in this study are 1 head of sub-division of finance and 2 sub-division of finance staff at each agency. This research uses questionnaires using Likert scale 1-5.

The results showed that the utilization of information technology has no significant positive influence on the reliability of local financial statements. Not influencing the utilization of information technology in Kotawaringin Barat district because most of the regional work units still have problems on the connection or internet network connected to the work unit and lack of computer units in carrying out the task of regional finance, but it is still a lack of knowledge in using the software. While the understanding of accrual basis of government accounting standards, internal control system, and human resource capacity have a significant positive influence on the dependent variable of the reliability of local financial statements on units of regional work units in Kotawaringin Barat regency.

Keywords: understanding of accrual basis of government accounting standard, utilization of information technology, internal control system, human resource capacity, reliability of local financial statement.