

## **ABSTRACT**

*The quality of financial statements is a manifestation of accountability to public sector governance. The purpose of this research is to examine the influence of Human Resources Competence, Organizational Commitment, Effectiveness of the Internal Control System and Success of Accounting Information System on the Quality of Financial Reporting.*

*This research conducted on Agricultural Ministry of Republic of Indonesia Office using survey methods. The sampling technique used is the census method taken from 176 task force units. The data that can be processed as many as 64 task force units with analysis techniques were used to examine relationships between variables is path analysis and analysis tool of SmartPLS 3.0. The data, before being used to test the hypothesis, first tested for the validity and reliability testing, were collected through questionnaires.*

*The results of this research show that: (1) Organizational Commitment, the Effectiveness of the Internal Control System and Success of Accounting Information System have significant effects on the Quality of Financial Reporting (2) Human Resources Competence does not affect the quality of the financial reporting.*

*Key words: Quality of Financial Reporting, Human Resources Competence, Organizational Commitment, Effectiveness of the Internal Control System, Success of Accounting Information System, Accrual-based Accounting Information System (SAIBA)*