

ABSTRACT

This study aims to investigate the influence of information technology utilization, internal control systems, and human resource capacity on the quality of local government financial reports, with organizational commitment as a moderating variable (a study at OPD Palu City). The data in this study were obtained from questionnaires filled out by 122 civil servants at OPD Palu City. The data were processed using Moderated Regression Analysis (MRA) with IBM SPSS 23.

The results show that there is a significant influence of information technology utilization, internal control systems, and human resource capacity on the quality of local government financial reports in Palu City. Furthermore, the variable of organizational commitment can moderate the influence of information technology utilization, internal control systems, and human resource capacity on the quality of local government financial reports in Palu City.

Keywords: Quality of Local Government Financial Reports, Information Technology Utilization, Internal Control Systems, Human Resource Capacity, Organizational Commitment.