

**THE INFLUENCE OF HUMAN RESOURCES COMPETENCY,
UTILIZATION OF INFORMATION TECHNOLOGY, AND THE
IMPLEMENTATION OF REGIONAL FINANCIAL ACCOUNTING
SYSTEM TOWARDS FINANCIAL STATEMENT INFORMATION
QUALITY WITH ORGANIZATION COMMITMENT AS MODERATING
VARIABLE**

(An Empirical Study on Regional Device Organization of Bantul Regency)

**“PENGARUH KOMPETENSI SUMBER DAYA MANUSIA,
PEMANFAATAN TEKNOLOGI INFORMASI, DAN PENERAPAN
SISTEM AKUNTANSI KEUANGAN DAERAH, TERHADAP KUALITAS
INFORMASI LAPORAN KEUANGAN DENGAN KOMITMEN
ORGANISASI SEBAGAI VARIABEL MODERASI”**

(Studi Empiris pada Organisasi Perangkat Daerah Kabupaten Bantul)



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