

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh sistem pengendalian intern dan kapasitas sumber daya manusia terhadap kualitas sistem informasi laporan keuangan dengan faktor eksternal sebagai variabel moderating. Pengumpulan data dilakukan dengan memberikan kuesioner kepada semua Badan Pengelolaan Keuangan Daerah di Kabupaten Bandung Barat. Responden penelitian berjumlah 35 orang. Hasil penelitian menunjukkan bahwa sistem pengendalian intern berpengaruh positif terhadap kualitas sistem informasi laporan keuangan, kapasitas sumber daya manusia berpengaruh negatif terhadap kualitas sistem informasi laporan keuangan dan faktor eksternal tidak dapat memoderasi pengaruh sistem pengendalian intern terhadap kualitas informasi laporan keuangan. Dan faktor eksternal tidak dapat memoderasi pengaruh sumber daya manusia terhadap kualitas informasi laporan keuangan.

**Kata kunci:** sistem pengendalian intern, kapasitas sumber daya manusia dan kualitas sistem informasi laporan keuangan.

## **ABSTRACT**

*This study aims to determine moderating effect of external factors on the relationship between internal control systems and human resource capacity on the quality of financial reporting information system. Data collection was conducted using questionnaire to Badan Pengelolaan Keuangan Daerah Kabupaten Bandung Barat. This study used 35 people as respondents. The results showed that the internal control system apositive affect the quality of financial statement information system. In addition, the capacity of human resources has negatively effect on the quality of financial reporting information and this study does not support the hypothesis that external factors may moderate the relationship between internal control systems and the quality of financial reporting information system. and, this study does not support the hypothesis that external factors may moderate the effect of human resources on the quality of financial reporting information system.*

**Keywords:** *system of internal control, human resource capacity and the quality of financial reporting information system.*