## *ABSTRACT*

**Isca Nathany Hia, NIM 7203220026. "The Influence of Human Resource Competence, Financial Transparency, and Internal Control System on the Quality of Regional Government Financial Reports with Spiritual Intelligence as a Moderating Variable (Empirical Study on Regional Government Organizations in Nias Regency)". Accounting Department, Faculty of Economics, State University of Medan, 2025.**

*This study aims to examine the influence of human resource competence, financial transparency, and internal control system on the quality of local government financial reports, with spiritual intelligence as a moderating variable. The study was conducted on Local Government Organizations (OPD) in Nias Regency using a quantitative method. Data were collected through questionnaires distributed to relevant respondents and analyzed using IBM SPSS v.20 for descriptive data analysis, classical assumption tests, multiple linear regression analysis, Moderated Regression Analysis (MRA), coefficient of determination, and hypothesis testing.*

*The results of the study indicate that human resource competence has a positive and significant influence on the quality of financial reports. This means that the higher the human resource competence, the better the quality of financial reports produced. Financial transparency has a negative and significant influence. This implies that openness of information must be balanced with accountability to avoid administrative pressures that reduce reporting quality. The internal control system has a positive and significant influence. This means that the internal control system serves as an important foundation in maintaining the reliability, accuracy, and honesty of financial reports. In addition, spiritual intelligence is proven to moderate the relationship between the three independent variables and the quality of local government financial reports. This means that spiritual intelligence can strengthen moral values, responsibility, and integrity of human resources, thereby enabling competence, transparency, and internal controls to function optimally in producing high-quality and accountable local government financial reports.*



Keywords**: Human Resource Competence, Financial Transparency, Internal Control System, Spiritual Intelligence, Quality of Local Government Financial Reports.**

# ABSTRAK

**Isca Nathany Hia, NIM 7203220026. "Pengaruh Kompetensi Sumber Daya Manusia, Transparansi Keuangan, Dan Sistem Pengendalian Internal Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Dengan Kecerdasan Spritual Sebagai Variabel Moderasi (Studi Empiris Pada Organisasi Perangkat Daerah Kabupaten Nias)". Jurusan Akuntansi Fakultas Ekonomi Universitas Negeri Medan Tahun 2025.**

Penelitian ini bertujuan untuk menguji pengaruh kompetensi sumber daya manusia, transparansi keuangan, dan sistem pengendalian internal terhadap kualitas laporan keuangan pemerintah daerah, dengan kecerdasan spiritual sebagai variabel moderasi. Penelitian dilakukan pada Organisasi Perangkat Daerah (OPD) Kabupaten Nias dengan menggunakan metode kuantitatif. Data diperoleh melalui penyebaran kuesioner kepada responden yang relevan dan dianalisis menggunakan program IBM SPSS v.20 untuk menguji analisis data deskriptif, asumsi klasik, analisis regresi linear berganda, *Moderated Regression Analysis* (MRA), koefesien determinasi, dan uji hipotesis.

Hasil penelitian menunjukkan bahwa kompetensi sumber daya manusia berpengaruh positif dan signifikan terhadap kualitas laporan keuangan. Artinya, semakin tinggi kompetensi sumber daya manusia, semakin baik kualitas laporan keuangan yang dihasilkan. Transparansi keuangan berpengaruh negatif dan signifikan. Artinya, keterbukaan informasi harus diimbangi dengan akuntabilitas agar tidak menimbulkan tekanan administratif yang menurunkan kualitas pelaporan. Sistem pengendalian internal berpengaruh positif dan signifikan. Artinya sistem pengendalian internal merupakan fondasi penting dalam menjaga keandalan, ketelitian, dan kejujuran laporan keuangan. Selain itu, Kecerdasan spiritual terbukti mampu memoderasi hubungan antara ketiga variabel independen terhadap kualitas laporan keuangan pemerintah daerah. Artinya, kecerdasan spiritual dapat memperkuat nilai moral, tanggung jawab, dan integritas sumber daya manusia, sehingga kompetensi, transparansi, dan pengendalian internal dapat berfungsi optimal dalam menghasilkan laporan keuangan pemerintah daerah yang berkualitas dan akuntabel.

Kata kunci**: Kompetensi SDM, Transparansi Keuangan, Sistem Pengendalian Internal, Kecerdasan Spiritual, Kualitas Laporan Keuangan Pemerintah Daerah.**