ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh variabel kompetensi sumber daya manusia, sistem pengendalian internal, standar akuntansi pemerintah, teknologi informasi, *good governance*, *leverage*, *liquidity* dan *size* terhadap kualitas laporan keuangan. Penelitian ini diambil dari 31 jurnal yang telah terpublikasi mulai dari tahun 2015 hingga tahun 2021 tentang kualitas laporan keuangan di Indonesia. Hasil penelitian menunjukkan bahwa variabel kompetensi sumber daya manusia, sistem pengendalian internal, standar akuntansi pemerintah, teknologi informasi, *good governance*, *liquidity* dan *size* berpengaruh negatif terhadap kualitas laporan keuangan dan variabel *leverage* berpengaruh negatif terhadap laporan keuangan.

Kata kunci: kualitas laporan keuangan, kompetensi sumber daya manusia, *leverage*

ABSTRACT

This study aims to determine the effect of human resource competence, internal control system, government accounting standard, information technology, good governance, leverage, liquidity and size on financial reporting quality. This research was taken through 31 journals that have been published from 2015 until 2021 on financial reporting quality in Indonesia. The results showed that variables of human resource competence, internal control system, government accounting standard, information technology, good governance, liquidity and size had a positive effect on financial reporting quality and variables of leverage had negative effect on financial reporting quality.

Keywords: *financial reporting quality, human resource competence, leverage*