ACKNOWLEDGEMENT

All Praise and thanks for the presence of Allah SWT who has given His grace and gifts so that the author can complete the thesis entitled "THE EFFECTIVENESS OF GOVERNMENT ACCOUNTING STANDARDS, HUMAN RESOURCE COMPETENCE, AND INTERNAL CONTROL SYSTEMS ON THE QUALITY OF FINANCIAL REPORTS AT WEST KALIMANTAN'S REGIONAL OFFICES OF THE MINISTRY OF LAW AND HUMAN RIGHTS". The purpose of this study is to know and analyze the effect of Government Accounting Standards, Human Resource Competence, and Internal Control Systems on The Quality of Financial Reports at West Kalimantan's Regional Offices of The Ministry of Law and Human Rights. The completion of this thesis cannot be separated from the help and guidance of various parties, therefore on this occasion the authors express their gratitude to:

- 1. Mrs. Dr. Barkah, S.E., M.Si as Dean in Faculty of Economic and Business Universitas Tanjungpura.
- Mrs. Dr. Nella Yantiana, S.E., M.M., Ak., CA, CMA, CPA as Head of Accounting major in Faculty of Economic and Business Universitas Tanjungpura.
- 3. Mr. Vitryan Espa, S.E., M.S.A., Ak., C.Ht., CA as Secretary of Accounting Departement in Faculty of Economic and Business Universitas Tanjungpura.
- 4. Mrs. Kristina Yunita, S.E., M.Si., Ak., CA as Head of Accounting study program in Faculty of Economic and Business Universitas Tanjunpura.
- 5. Mr. Dr. Muhammad Fahmi, SE, MM, Ak as academic and thesis supervisor. Thank you for your help, relief, ideas, support, motivation and guidance.
- 6. Mrs. Ayu Umyana, S.E., M.Sc. as thesis supervisor. Thank you for your help, relief, ideas, support, motivation and guidance
- 7. Mr. Vitriyan Espa, S.E., MSA., Ak., C.A. as examiner. Thank you for your help, support, motivation and guidance.
- 8. Mrs. Dwi Prihatini, S.E., M.Sc. as examiner. Thank you for your help, support, motivation and guidance.

- 9. Mrs. Helma Malini, S.E., M.M., Ph.D as Manager of International Class and International Affairs. Thank you for your attention, help, support, motivation and guidance during my study in international accounting faculty of Economics and Business Universitas Tanjungpura.
- 10. All Lecturers in Faculty of Economics and Business, Universitas Tangjungpura who always sharing knowledge, ideas and thoughts during my study as student in Faculty Economics and Business, Universitas Tanjungpura.
- 11. Staffs in academic office, administration office, and library of Faculty of Economics and Business, Universitas Tanjungpura. Thank you for helping and kindness during the process of study in campus.
- 12. The Author's father, Rusmal; the Author's Mama, Almh. Murni, who has been in heaven; the Author's Ibu, Dyah; the Author's sister and brother, Kak Sari, Kak Pia, Kak Indri, and Arul, Always gave encouragement and accompanied prayer during the process of writing this thesis
- 13. Dear my all teacher from kindergarten until high school. Thank you for always giving me such a lot of knowledge, motivation, advice, and thoughtfulness.
- 14. My best friends, "Cendol". Thank you for all of support during my thesis.
- 15. My best friends, "Puncak Komedi". Thank you for always support me in any condition and always there for me.
- 16. My best friends, "Magang BAPENDA" who always give attention and as support system during my thesis writing.
- 17. My beloved class of international Accounting Class batch 2019. Thank you for your all cheerful, carrying and friendship for 4 year.
- 18. My International Class family, senior and junior of International Class, who give help and support during my thesis.
- 19. Other parties who I cannot mention one by one. Thank you. Finally, I sincerely admit this thesis is not perfect, thus, I need useful critics and suggestions. I wish this research will beneficial for readers and academics.
- 20. Last but not least, I wanna thank me, I wanna thank me for believing in me, I wanna thank me for doing all this hard work, I wanna thank me for having no

days off, I wanna thank me for never quitting, I wanna thank me for just being me at all times.

Pontianak, February 21st 2023

Indah Rahmadani NIM. B1034171012