

THE INFLUENCE OF FINANCIAL REPORT QUALITY AND HUMAN RESOURCES QUALITY ON REGIONAL INDEPENDENCE

¹ Hefisia Amanda² Rudy Usman³ Andi
Chairil Furqan⁴ Selmita Paranoan

^{1,2,3,4}Accounting, Economics and Business, Tadulako University, Palu City, Indonesia

Author's email:

[1hefisaa@gmail.com](mailto:hefisaa@gmail.com); [2rudyusman77@gmail.com](mailto:rudyusman77@gmail.com); [3acfurqan@email.com](mailto:acfurqan@email.com); [4shelo0709@yahoo.co.id](mailto:shelo0709@yahoo.co.id)

*Corresponding author: hefisaa@gmail.com

Abstract. *This study analyzes the influence of financial report quality and human resource quality on regional financial management and the achievement of development goals, with a focus on regional financial independence. This independence reflects the ability of regional governments to manage finances independently without relying on central funds. The study uses a quantitative method with multiple regression, based on data from 542 regional governments in Indonesia during 2021–2022. Independent variables include the quality of financial reports, measured through transparency and compliance with public accounting standards, and the quality of human resources as seen from employee competence and training. It is hoped that the results of this study will provide an in-depth understanding of the strategic role of these two factors in increasing financial independence and supporting the achievement of sustainable regional development.*

Keywords: *Regional Independence, Financial Reports, Human Resources*