



SURAT PENUGASAN
Nomor : ST/051/II/2023/FEB-UBJ

Tentang

PENUGASAN DOSEN SEBAGAI PENULIS JURNAL

FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS BHAYANGKARA JAKARTA RAYA

Pertimbangan : Sehubungan dengan Penugasan dosen dalam Penulis Jurnal yang dilakukan Dosen Fakultas Ekonomi dan Bisnis Universitas Bhayangkara Jakarta Raya semester Ganjil TA. 2022/2023. Dipandang perlu penugasan Dosen Tetap Fakultas Ekonomi dan Bisnis untuk melaksanakan kegiatan yang dimaksud. Untuk itu perlu mengeluarkan Surat Tugas.

Dasar : a. UU RI No.12 Tahun 2012 tanggal 10 Agustus 2012 tentang Pendidikan Tinggi.
b. Peraturan Menteri Riset Teknologi dan Pendidikan Tinggi No. 08 tahun 2019 tentang Standar Pelayanan Minimum.
c. Keputusan Kepala Kepolisian Republik Indonesia selaku Ketua Umum Yayasan Brata Bhakti Polri No. Pol : KEP/05/IX/1995/YBB tanggal 18 September 1995 tentang Pembentukan dan Pendirian Universitas Bhayangkara Jakarta Raya.
d. Surat Keputusan Ketua Pengurus Yayasan Brata Bhakti Nomor: Skep/52/VIII/2020/YBB tanggal 13 Agustus 2020 tentang Pengangkatan dalam Jabatan Dekan di Lingkungan Universitas Bhayangkara Jakarta Raya.
e. Surat Keputusan Rektor Universitas Bhayangkara Jakarta Raya Nomor: SKEP/176/VIII/2022/UBJ tanggal 02 Agustus 2022 tentang Kalender Akademik Semester Ganjil dan Genap Tahun Akademik 2022/2023.

DITUGASKAN

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SURAT PENUGASAN
DEKAN FAKULTAS EKONOMI DAN BISNIS
NOMOR : ST/051/I/2023/FEB-UBJ
TANGGAL : 30 JANUARI 2023

- Untuk :
1. Melaksanakan tugas sebagai Penulis pada *Asia Pasific Journal of Business Economics and Technology* dengan Judul ***“The Influence of Human Resource Competence, Utilization of Information Technology, and Application Government Accounting Standarts for Quality Report Finance With Uncertainty Invironment as a Moderating Variable (Case Study in Organization Regional Devices in Regency Bogor) ”*** yang akan terbit pada Volume 03, Issue 01, ISSN: 2809-2279, Februari 2023.
 2. Melaporkan hasil pelaksanaan kegiatan tersebut secara tertulis kepada Dekan Fakultas Ekonomi dan Bisnis.
 3. Melaksanakan tugas ini dengan penuh tanggung jawab.

Dikeluarkan di : Jakarta

Pada Tanggal : 30 Januari 2023

An. DEKAN FAKULTAS EKONOMI DAN BISNIS
WADEK II


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Tembusan:

- Arsip

**THE INFLUENCE OF HUMAN RESOURCE COMPETENCE,
UTILIZATION OF INFORMATION TECHNOLOGY, AND
APPLICATION GOVERNMENT ACCOUNTING STANDARDS FOR
QUALITY REPORT FINANCE WITH UNCERTAINTY ENVIRONMENT
AS A MODERATING VARIABLE (CASE STUDY IN ORGANIZATION
REGIONAL DEVICES IN REGENCY BOGOR)**

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ABSTRACT

The Influence of Human Resource Competence, Utilization of Information Technology, and Application of Standards Government Accounting on the Quality of Financial Statements With Environmental Uncertainty As Variable Moderation (Studies Case on Organization Device Area (OPD) in Regency Bogor). Study This study aims to measure the influence of human resource competence, the use of information technology, and application standard accountancy government to quality report finance with uncertainty environment as a moderating variable in regional apparatus organizations in Bogor Regency. This research is Quantitative research. The population in this study were 26 OPD in Bogor Regency. This research carried out using a non-probability sampling approach with purposive sampling method. The number of samples used in this study were 106 respondents. Method of collecting data used in this study using the questionnaire method. The design used in this research is testing the Outer Model, testing the Inner Model, testing the hypothesis (hypothesis testing) by using the Structural Equation Model (SEM) – SmartPLS 3.0. The results of this study show that (1) the competence of human resources has a positive effect on the quality of financial reports; (2) use of information technology does not affect the quality of financial reports; (3) application of standards government accounting has a negative effect on the quality of financial reports; (4) environmental uncertainty moderate the negative influence of resource competence power man on the quality of financial reports; (5) Environmental uncertainty moderates the negative effect of using information technology on quality financial statements; (6) environmental uncertainty positively moderates the application of government accounting standards to quality report finance.

Keywords: Resource Competence Power Humans, Utilization of Information Technology, Standard Application Accountancy Government, Quality Report Finance, Uncertainty

