

**ANALISIS KUALITAS SUMBER DAYA MANUSIA (SDM) BIDANG  
AKUNTANSI DALAM PENYUSUNAN LAPORAN KEUANGAN PADA  
DINAS PERHUBUNGAN KABUPATEN BULELENG**

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**ABSTRAK**

Penelitian ini dilaksanakan pada Kantor Dinas Perhubungan Kabupaten Buleleng. Adapun tujuan penelitian ini untuk menganalisis kualitas sumber daya manusia bidang akuntansi dalam penyusunan laporan keuangan pada Dinas Perhubungan Kabupaten Buleleng. Dalam pengambilan data, menggunakan data primer dan sekunder yang dilakukan secara observasi wawancara dan dokumentasi, selanjutnya data dianalisa secara kualitatif. Berdasarkan hasil penelitian diketahui bahwa Kualitas Sumber Daya Manusia dan Laporan Keuangan pada Dinas Perhubungan Kabupaten Buleleng sudah cukup baik, dilihat dari segi pengetahuan, segi keterampilan, segi kemampuan dan segi sikap karyawan pada Dinas Perhubungan Kabupataen Buleleng.

Kata Kunci : Kualitas Sumber Daya Manusia dan Laporan Keuangan Dinas Perhubungan Kabupaten Buleleng



**ANALYSIS OF THE QUALITY OF HUMAN RESOURCES (HR) IN  
THE FIELD OF ACCOUNTING IN THE PREPARATION OF  
FINANCIAL STATEMENTS AT THE BULELENG DISTRICT  
TRANSPORTATION OFFICE**

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**ABSTRACT**

*This research was conducted at the Buleleng Regency Transportation Office. The purpose of this study was to analyze the quality of human resources in the accounting field in preparing financial reports at the Buleleng Regency Transportation Office. In data collection, using primary and secondary data conducted through observation, interviews and documentation, then the data was analyzed qualitatively. Based on the results of the study, it is known that the Quality of Human Resources and Financial Reports at the Buleleng Regency Transportation Office is quite good, seen from the knowledge, skills, abilities and attitudes of employees at the Buleleng Regency Transportation Office.*

*Keywords: Quality of Human Resources and Financial Reports of Dinas Perhubungan Kabupaten Buleleng*