

## SUMMARY

This study aims to analyze the effect of information technology and human resources capacity on the quality of MSME's financial statements with internal control system as moderation. The population in this study is 23,043 who are MSMEs taxpayers on Banyumas Regency. This study used theory of technology acceptance model, task-technology fit, and competence theory. The method of data collection is done through questionnaires and data analysis used is the multiple regression analysis and moderated regression analysis (MRA) in SPSS version 23.

The result of this study indicate that information technology and human resources capacity has a positive significant effect on quality of MSME's financial statements in Banyumas Regency. In addition, Internal control system did not moderate the effect of information technology and human resources capacity on quality of MSME's financial statement in Banyumas Regency.

Implications for this research, owner or management of MSMEs in Banyumas Regency must always monitor and improve the technology used to achieve operational excellence. Accompanied by providing training for employees so that their skills are in accordance with their responsibilities. And the Office of Manpower, Cooperatives and SMEs in the Banyumas Regency or whole Central Java can provide socialization related to the importance of the quality of financial statements for future business development by using information technology and competent human resources.

**Keywords :** MSME, Information Technology, Human Resources Capacity, Internal Control System, Quality of Financial Statements