

ABSTRACT

Financial Statements are prepared to provide relevant information about the financial position and all transactions conducted by a reporting entity during the reporting period. The financial statements of the government has a goal present useful information for making a decision. Bandung is a fairly large city until 2015 keuangar but not also get WTP opinion this means the quality of the report has yet to reach that target, it is necessary to do research on the factors that will improve the quality of financial reports in Bandung.

This study was conducted to determine the effect of the quality of human resources, understanding the regulation of accrual-based government accounting, internal control systems and financial management systems local to the quality of the financial statements of both the effect of partially or simultaneously.

This study was a descriptive study and the nature of causality. The population in this study were employees of accounting / financial PPKD Finance and Asset Management Agency of Bandung. Sampling technique using saturation sampling method, where all populations sampled that as many as 45 people. The data used in this study were analyzed using multiple linear regression analysis and hypothesis testing, and preceded with the classical assumption.

The results showed that simultaneous quality of human resources, understanding the regulation of accrual-based government accounting standards, internal control system and the implementation of local financial management systems affect the quality of financial reporting. Partially quality of human resources has no effect on the quality of financial statements, whereas the understanding of the regulation of accrual-based government accounting standards, internal control system and financial management system has an influence area have an influence on the quality of financial reporting. Based on contributions simultaneous testing by the independent variables (R²) of 95,6%.

Based on the research results, to improve the quality of financial reports are good, that suggested that employees increase understanding of its work and improve its ability to adapt to change well as in the application system majemen local finance is expected to be BPKA can minimize recording errors and errors in the calculation of the system so that the quality of reporting the resulting financial increases.

Keywords: quality human resources, accrual based, internal control , management financial information system, quality of financial reporting