

ABSTRACT

This study aims to determine how the human resources competence, the utilization of information technology, internal control system, and the local government financial report quality in Badan Pengelolaan Keuangan and Aset (BPKA) Bandung City and also to discover how the effect of the human resources competence, the utilization of information technology, and internal control system, either simultaneously or partially, for the local government financial report quality in BPKA Bandung City.

Based on the research objective, the research method used in this study is a causally descriptive study, which is also included in the quantitative research. This research is conducted in Badan Pengelolaan Keuangan and Aset Bandung City, with the research sample of secretary and accounting staff in the amount of 48 respondents. The research data used in this study is primary data, which is collected by using questionnaire. The research data is analyzed by using descriptive statistical analysis, validity and reliability test, classic assumption test, multiple linear regression analysis, and hypothesis test by using SPSS Statistics 23 software.

The result of the study shows that the human resources competence, the utilization of information technology, internal control system, and the local government financial report quality in BPKA Bandung City are in a good category. Based on the hypothesis test, the result shows that the human resources competence and the utilization of information technology partially has no significant effect for the local government financial report quality. On the other hand, internal control system partially have positive effect for the local government in BPKA Bandung City. Simultaneously, the human resources competence, the utilization of information technology, and internal control system significantly affects the local government financial report quality in BPKA Bandung City.

Keyword : *The human resources competence, the utilization of information technology, internal control system, and the local government financial report quality*