

## **ABSTRACT**

*The government's financial statements aim to present information that is useful in decision making as well as showing the accountability of the reporting entity for the resources that have been entrusted. Quality local government financial reports can help the government in making better decisions. This study aims to explain the effect of human resource competence, regional financial accounting systems, and government accounting standards on the quality of local government financial reports.*

*The type of research used is descriptive-verification research is causal. This research is a quantitative study using a questionnaire (primary data) that has been processed by the author using a Likert scale and the sample used by 62 respondents selected through the census sampling method. The data in this study used multiple linear regression analysis through IBM SPSS 25.0 software.*

*Based on the results of tests that have been carried out, the test results indicate a simultaneous influence between the influence of the regional financial accounting system, government accounting standards, and human resource competence on the quality of regional government financial statements. Based on the partial test results, regional financial accounting systems show a partial positive influence on the quality of local government financial reports. However, human resource competence and government accounting standards have no partial positive effect on the quality of local government reports.*

*Keywords: human resource competence, regional financial accounting systems, and government accounting standards.*