

ABSTRACT

Local Government Finance report (LKPD) is one manifestation of government accountability over the use of regions in the framework of the implementation of regional autonomy and the implementation of operational governance. This study aims to investigate whether the competence of the human resources, internal control system, and standards of government accounting accrual-based effect on quality of financial statements.

This study used a sample of the head of SKPD and the Head of Sub-department of Finance on the Work Unit (SKPD) West Bandung Regency in 2020. Sampling technique is using the method of saturated sampling/census, namely all of the population sampled as many as 84 people. This study included research into descriptive verification. Model analysis of the data used in this research is multiple linear regression analysis by using SPSS software version 25.

This study shows that the competence of human resources, the internal control system, and the government accounting standards accrual-based significant positive effect simultaneously on the quality of local government financial reports. Human resource competence partially significant positive effect, while the internal control system and the government accounting standards accrual-based does not affect the quality of local government financial reports.

For the next researcher is expected to use other variables that are considered to affect the quality of local government financial report, and is expected to expand the object of research, such as on the SKPD in the City of Bandung and Bandung Regency.

Keywords: *The Competence Of Human Resources, The System Of Internal Controls, Government Accounting Standards Accrual-Based, Quality Of Local Government Financial Reports.*