

ABSTRACT

Regional financial statements are an important factor for the government that must be considered in presenting financial statements and is a medium for the government to account for its financial performance to the public. Quality regional financial reports can help the government make and make decisions that will bring the government to a better direction.

This study uses two types of variables, namely the independent variable (human resource competence, organizational commitment and regional financial accounting system) and the dependent variable (quality of regional financial statements). This research was conducted to find out how the influence of HR Competence, Organizational Commitment and SAKD both simultaneously and partially on the Quality of Regional Financial Reports.

This study uses a quantitative method with the aim of descriptive-verification research and is causal. The population in this study were financial department employees at SKPD Bandung. The sample determination technique uses a saturated sampling method, where all members of the population are used as a sample of 84 people. The hypothesis used in this study uses descriptive analysis method, multiple linear regression analysis and classic assumption test and hypothesis testing using IBM SPSS 23 software.

The results of the study show that simultaneously the Competencies of Human Resources, Organizational Commitments and Regional Financial Accounting Systems simultaneously influence the Quality of Local Government Financial Reports. Partially the HR Competency influences the Quality of Regional Financial Reports, Organizational Commitment does not affect the Quality of Regional Financial Reports, and SAKD affects the Quality of Regional Financial Reports.

Key words: *Competences of Human Resources, Commitments Organizational, Regional Financial Accounting Systems, Regional Financial Statement*