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.

His study was conducted to determine the effect of HR Competence, Government Internal Control System, Regional Financial Accounting System, on the Quality of Local Government Financial Reports both in partial and simultaneous influence.

This research is included in the type of descriptive research and is causal. The population in this study were employees of the accounting / finance section of the Regional Performance Unit of Indramayu Regency. The sample determination technique uses the census sampling method, where all populations are sampled as many as 96 people. The data used in this study were analyzed using multiple linear regression analysis and hypothesis testing and was preceded by a classic assumption test using IBM SPSS version 25.

The results showed that simultaneously HR Competencies, Government Internal Control Systems, and Regional Financial Accounting Systems had an effect on the Quality of Local Government Financial Reports. Partially HR Competencies, Government Internal Control System (SPIP) and Regional Financial Accounting Systems (SAKD) have a significant effect on the Quality of Local Government Financial Reports.

Based on the results of the study, to improve the quality of good local government financial reports, it is recommended that SKPD improve and increase the competence of human resources by employing or receiving employees with accounting education backgrounds, and implementing a system of internal control that is good at creating a working atmosphere. good, so that the tasks carried out / presentation of financial statements will be better / better quality.

Keywords : Competence of Human Resources, Government Internal Control System, Quality of Regional Financial Statements, Regional Financial Accounting System.