

ABSTRACT

Financial statements are a result of the accounting process that contains financial information. The financial information contained in the financial statements used by the parties concerned, both internal and external parties are party. Seen from the management of the company (internal corporate parties), the financial report is a tool for controlling and managerial and organizational performance evaluation. While external users of financial statements, is one form of accountability and as a basis for decision making (Mahsun, Sulistiyowati & Purwanugraha, 2011:115).

This study was conducted to determine the effect of the competence of human resources, financial accounting system area (SAKD), and internal control system to the quality of the regional financial statement of both the effect of partially or simultaneously.

This study was a descriptive study and the nature of causality. The population in this study were employees of accounting / financial SKPD Kab.Bandung. Sampling technique using cencus sampling method, where all populations sampled that as many as 80 people. The data used in this study were analyzed using multiple linear regression analysis and hypothesis testing, and preceded with the classical assumption.

The results showed that simultaneous competence of human resources, the regionl financial accounting system (SAKD), and internal control system affect the quality of regional financial statement. based on a partial basis, competent human resources does not have an effect on the quality of financial reporting, financial accounting systems of influential areas significant to the quality of financial statements, internal control system and the Government does not effect on the quality of financial reporting.s.

Based on the results of the study, then to improve the quality of financial reports suggested improving the competence of agencies i.e. the resources of its people especially understanding of SAP, apply/implement the SAKD applies, and applies the system of internal control is good in creating a good working atmosphere, so that tasks are implemented/presentation of the financial statements will be more good/quality.

Keywords: *Human Resource, regional financial accounting system (SAKD), Internal Control System, Regional Financial Statement*