ABSTRACT

Instance accounting system is a form of system that provides information on the financial statements of the government. One form of such information regarding the financial statements is transparent and accountable. The persistence of the financial statements that are not done in a timely manner at the time of reconciliation as well as their work that do not carry the sheet liability (SL) and still there is an error in entering data into SAI indicates that the financial quality statements of the government agencies still require improvement is continuously. A potential factor in influencing both the poor quality of financial reporting is a system of internal controls and human resources. Based on the government regulation number 71 (PP No.71) OF 2010 quality report both central and local government should have the qualitative characteristic that is relevant, reliable, comparable and understandable. This research aims to determine the effect of instance accounting systems and human resource competencies to the financial quality statements. This research conducted on work units (WU) located on the state treasury offices (STO) Bandung I. The data was collected by using a questionnaire to the unit number of 30 people. An analysis in this research using multiple linear analyze. After the data is collected, the data were analyzed using SPSS 21. The result of this research indicated that the partial instance accounting system positive effect on the financial quality statements and human resource competencies positive effect on the quality of financial statements. Besides instance accounting systems and human resource competencies is jointly positive effect on the financial quality statements.

Key Word: Instance Accounting System, Human Resources Competencies, the Financial Quality Statements.