

## **ABSTRACT**

*This research aim to see how competence human resources, the application of the system of financial accounting areas, quality financial report and how big influence of competence of human resources and the application of the system financial accounting areas of the quality of financial report of the 20 Dinas Goverment in the West Bandung Regency.*

*Approach research used in this research was descriptive analysis and verificative using data primary. Statistical analysis used in this research was test the assumption classical, validity test, reliability test, regretion analysis, correlation, the testing of the hypoteses by using the partial and the symultaneous and analysis the coefficients determination. Many population research is 20 Dinas, the sample usid is 38 peoples with data sources obtined through the result of filling out of the quiteonnares.*

*According to the research can be seen that the partial competencies in human resources and the application of the system of financial accounting areas to the quality of financial reporting. Where the influence of human resources competency of 22% financial accounting system and implementation of area 39,7% on the quality of fiancial reporting. Simultaneous the competence of human resource and the application of the system of financial accounting areas affect the quality of the financial report area of 61,7%, while the remaining 38,3% is the effects of variable bears no question.*

*Key word : human resource competence, the application of the system of financial accounting, quality of financial reporting*