

ABSTRACT

This study aims to obtain empirical evidence about the extent to which the influence of application of government accounting standards and competence of local government apparatus on the quality of financial statements at brass district service.

This research is descriptive and verification research. Sampling technique used in this research is nonprobability sampling. The samples studied were 38 samples including leaders and employees. Statistical analysis used in this research is validity and reliablitas test, classical assumption test, multiple regression analysis, correlation, partial test and simultaneous test, and partial and simultaneous determination coefficient.

The result of the research shows that government accounting standard has significant influence to the quality of financial report with contribution of 42,4%, competence of local government apparatus have a significant effect to quality of financial report with contribution equal to 41,0%, government accountancy standard and competence of local government apparatus have significant effect to the quality of financial statements with a contribution of 83.4%.

Keywords: *Government Accounting Standards, Local Government Apparatus Competencies, Quality of Financial Statements.*