ABSTRACT

This study aims to determine the effect of the Government's Internal Control System and Human Resource Competence on Badan Pengelolaan Keuangan dan Aset (BPKAD) and the Inspectorate Bandung City.

The method used in this study is the survey method with a descriptive and verification approach and by using primary data. Static analysis used in this study is the classic assumption test, regression analysis, correlation, hypothesis testing using t test and f test and analysis of the coefficient of determination with the help of SPSS 25 program.

Based on the results of the research conducted, it can be seen that partially the Government's Internal Control System and the Competence of Human Resources affect the Reliability of Financial Statements. Simultaneously the partial implementation of the Government's Internal Control System and Human Resource Competence amounted to 74.5% while the remaining 25.5% was another variable which was not examined, among others, the use of technology, Accounting Internal Control, Regional Financial Accounting Systems, and Financial Management Accountability.

Keywords: Government Internal Control System, Human Resource Competence, Reliability of Financial Statements