

## **ABSTRACT**

*This study aims to determine how much influence the Competence of Human Resources and Utilization of Information Technology on the Quality of Financial Statements. The population in this study is the Regional Work Unit in the Government of the City of Bandung.*

*The number of samples taken was 38 respondents. The research method used is descriptive and verification methods. Data collection techniques are done through primary data with a questionnaire. The sampling technique uses the Probability Sampling technique using the Simple Random Sampling method. The statistical analysis used in this study is the validity test, reliability test, correlation analysis, multiple linear regression analysis, T test, F test, classic assumption test, and coefficient of determination.*

*The results showed that the magnitude of the Effect of Competence of Human Resources on the Quality of Financial Statements is 30.0%. The Influence of the Use of Information Technology on the quality of the financial statements has an effect of 27.9%. Thus, the higher the Influence of Human Resources and Utilization of Information Technology will further enhance the Quality of Financial Statements.*

***Keywords: Human Resources, Information Technology, Quality of Financial Statements.***