

## **ABSTRACT**

*This purpose of this study was to determine the effect of the competence of human resources and use of information technology on the quality of local government financial statements at the 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. The sample used in this study was 70 respondents with the source of the data obtained through the result of questionnaires. The sampling technique used is Probability Sampling with the Simple Random Sampling method. Statistical analysis used in this study is multiple regression analysis, multiple correlation, hypothesis testing using partial and simultaneous tests and analysis of the coefficient of determination with the help of IBM Statistics 25 software.*

*Based on the results of the research conducted, it can be seen that partially the competence of human resources and the use of information technology affect the quality of government financial statements. Where the magnitude of the influence of human resource competence is 42.2% and the application of regional financial accounting systems is 35.9% on the quality of regional financial reports. Simultaneously the competence of human resources and the application of regional financial accounting systems affect the quality of regional financial reports by 78.1%, while the remaining 21.9% is the influence of factors outside the two independent variables being studied, such as the internal control system, the application of government accounting standards, the application of financial accounting systems and accounting information systems.*

*Keywords: Competence of Human Resouces, The Use of Information Technology, Quality of Local Government Financial Statement.*