ABSTRACT

Regional autonomy requires local governments to be able to provide the best possible service to the public. One form of such services is to provide financial information that is transparent and accountable. Still the results of financial audit disclaimer regions whose opinion indicates that the quality of the financial statements of those areas still need improvement continuously. The factor that has the potential to affect both the poor quality of local government financial reports are human resources and internal control systems. Based on Government Regulation No. 71 Year 2010, quality reports national and local governments must meet the qualitative characteristics, namely: relevant, reliable, comparable, and understandable. This study aims to determine the effect of human resources and financial accounting systems area of the quality of local government financial statements Bandung. The study was conducted in the accounting department at the Bandung Department of Financial Management and Asset and Bandung Inspectorate auditor. Data was collected by distributing questionnaires to employees in the accounting field DPKAD number 20 and to auditors Inspectorate of some 17 people. The analysis in this study using multiple linear regression analysis. Once the data is collected, the data were analyzed using SPSS 20. The results showed that partially Human Resource Competency positive effect on Quality of Financial Statements of Local Government and Regional Financial Accounting System Implementation positive effect on Quality of Local Government Finance Report. Additionally jointly Competence of Human Resources and Regional Financial Accounting System Implementation positive effect on Quality of Local Government Finance Report.

Keywords: Competence of Human Resources, Quality Financial Statements of Local Government, Regional Financial Accounting System.