

ABSTRACT

THE EFFECT OF IMPLEMENTATION OF REGIONS FINANCIAL ACCOUNTING SYSTEM AND HUMAN RESOURCES COMPETENCE OF THE QUALITY OF LOCAL GOVERNMENT FINANCIAL STATEMENTS

(Empirical Study on Regional Working Unit (SKPD) of Regency/City Government of Lampung Province)

By

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Decentralization makes each region is given the authority to manage their own region. Afterwards, there are the demands of transparency and accountability in the local government system, is no exception the transparency in local government financial management. This study aims to obtain empirical evidence of implementations of financial accounting system and the human resources competence affected to the quality of local government financial reports.

This study is an empirical study at the regency/city of the Lampung Province. The sampling technique used is stratified random sampling. This study uses primary data which obtained through the questionnaire results. The data were collected 57 questionnaires were returned. Data processing is using SPSS version 21. Statistical analysis are used multiple linear regression, F-Test, and t-test.

The results of this study showed that the implementation of financial accounting system has significant positive effect on the quality of local government financial reports and human resources competence does not affect the quality of local government financial reports.

Keywords : Regions Financial Accounting System, Human Resources Competence, and Quality of Local Government Financial Report