

## **ABSTRACT**

*This study aims to analyze the influence of The Competence of Human Resources, The Government Internal Control System, The Governmental Accounting Standard and Local Finance Supervision on The Quality Of Financial Statements. The data collection in this research uses Survey method with questionnaire was given to the respondent in Tasikmalaya Regency. The sampling technique using purposive sampling. Dissemination of the questionnaire as many as 148 questionnaires distributed and 133 perfect questionnaire and can be processed. The data is processed by using SPSS v.15 with multiple linear regression analysis.*

*Research result show that The Competence Of Human Resources, The Government Internal Control System, The Governmental Accounting Standard and Local Finance Supervision have the possitive effect on The Quality of Financial Statements.*

**Keywords :** *The Competence of Human Resources, The Government Internal Control, Governmental Accounting Standards, Local Finance Supervision, The Quality of Financial Statements.*