

ABSTRACT

This research aims to investigate the influence of accountability, transparency, human resource competence, regulation compliance and the use of information technology towards financial statements quality in village government in Bantaeng Regency, South of Sulawesi. The test variables are accountability, transparency, human resource competence, regulation compliance and the use of information technology. The population of this research is all of village government in Bantaeng Regency. The sample of this research involved 19 villages in Bantaeng Regency, with 68 respondents in total. Selected respondents are head of village, village secretary, village treasures, and village supervisors and financial chief of village government. The data collected through questionnaires and analyzed by using multiple linier analysis. The data in the study were tested using the software SPSS.15. Based on the analysis that have been made, the results are regulation compliance and the use of information technology significantly affect towards financial statement quality in village government. While, accountability, transparency and human resource competence are not significantly affect towards financial statement quality in village government.

Keywords: Accountability, Transparency, Human Resource Competence, Regulation Compliance, The Use of Information Technology, Financial Statement Quality.