

*The Effect of Internal Control System, Application of Government Accounting Standards, and Human Resource Competence on the Quality of Financial Statements of the Local Government of Lumajang Regency*  
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**ABSTRACT**

*This study aims to analyze the influence of the internal control system, the application of government accounting standards, and the competence of human resources on the quality of financial statements of the local government of Lumajang Regency. The research method used is quantitative research with research instruments through questionnaires and technical data analysis using multiple linear regression with the IBM SPSS Statistic 25 application. The population in this study is the Office within the Lumajang Regency Government. Sample determination was carried out by purposive sampling technique, so that a sample of 56 respondents was obtained. The results show that the internal control system, the application of government accounting standards and the competence of human resources have a significant effect on the quality of local government financial statements.*

**Keywords :** *Internal Control Systems, Government Accounting Standards, Human Resource Competence, Quality of Local Government Financial Statements*