

***The Effect Of Human Resources Competence, Implementation Of Government Accounting Standards, And The Regional Financial Accounting System On The Quality Of Local Government Financial Statements Offices And Agencies In Probolinggo Regency.*** Dessy Putri Andini S.E., M.M

**Kamilatul Ulfa**

*Study Program of Public Sector Accounting  
Majoring of Business*

**ABSTRACT**

*The purpose of this study was to analyze and explain the effect of human resources competence, implementation of government accounting standards, and the regional financial accounting system on the quality of local government financial statements offices and agencies in Probolinggo regency. The number of samples used in this study as many as 59 respondents with the method of determining the sample is the method of purposive sampling. Data collection was carried out by distributing questionnaires to agencies and departments in Probolinggo Regency and processed using SPSS Statistics 24.0. This study uses quantitative methods with research instruments using questionnaires with a Likert scale and data analysis techniques through multiple linear regression analysis. The results of the analysis show that human resource competence, application of government accounting standards, and regional financial accounting systems have a significant effect on the quality of financial statements offices and agencies in Probolinggo regency.*

**Keywords :** *Human Resources Competence, Government Accounting Standards, Financial Accounting System, Financial Statement Quality*