

***THE INFLUENCE OF APPARATUS COMPETENCE, THE
IMPLEMENTATION OF THE REGIONAL FINANCIAL
ACCOUNTING SYSTEM AND THE INTERNAL CONTROL
SYSTEM ON THE QUALITY OF LOCAL GOVERNMENT
FINANCIAL REPORTS DENPASAR CITY***

Dessy Putri Andini, S.E., M.M

Tabina Shelawangsa Putri Rifa'i
*Study Program of Public Sector Accounting
Business Major*

ABSTRACT

The purpose of this study is to analyze the influence of Apparatus Competence, the Implementation of Regional Financial Accounting Systems, and Internal Control Systems on the Quality of Regional Government Financial Statements. This quantitative research uses questionnaires as a research instrument and applies data analysis techniques with multiple linear regression. The results of this study show that the partial implementation of the Apparatus Competency variable (X_1), the Implementation of the Internal Control System (X_2), and the Internal Control System variable (X_3) have a significant effect on the Quality of the Financial Statements of the Regional Government of Denpasar City (Y). Simultaneously, the variables of Apparatus Competency (X_1) and the variables of the Implementation of the Internal Control System (X_2), and the Internal Control System (X_3) have a significant effect on the Quality of the Financial Statements of the Regional Government of Denpasar City.

Keywords: *Apparatus Competence, Implementation of Regional Financial Accounting System, Internal Control System, Quality of Local Government Financial Reports*