

## **ABSTRACT**

*The purpose of this study was to determine the effect of human resources, internal control system of government, to use information technology and understanding of government accounting standards on the quality of local government financial statements Indramayu District. The method used in sample selection was by purposive sampling method. Based on the analysis result that the quality of human resources, internal control system of government, to use information technology and understanding of government accounting standards significant positive effect on the quality of local government financial statements Indramayu District.*

*Keywords: quality of human resources, internal control system of government, to use information technology, understanding of government accounting standards, the quality of financial reports.*