

## ABSTRACT

# THE EFFECT OF INTERNAL CONTROL SYSTEM, HUMAN RESOURCE QUALITY, AND THE ROLE OF INTERNAL AUDITOR ON THE QUALITY OF REGIONAL GOVERNMENT FINANCIAL STATEMENTS (Empirical Study on Regional Government of Bandar Lampung City)

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This study aims to examine the influence of internal control system, human resource quality, and the role of internal auditor on the quality of regional government financial statements in local government unit of work in Bandar Lampung City. This research uses primary data, and for collect the data through the distribution of questionnaires to respondents. The sample in this study amounted to 90 respondents with purposive sampling technique. The data analysis model used is multiple linear regression using the SPSS program Ver. 20 to test the quality of the data using the validity test and reliability test, and for testing the hypothesis using the model feasibility test (F-Test) and significance test (T-Test). The results of hypothesis testing in this study indicate that the variables of internal control system and the role of internal auditor have the effect on the quality of regional government financial statements. While the variable of human resource quality has no effect on the quality of regional government financial statements.

**Keyword: Internal Control System, Human Resource Quality, The Role Of Internal Auditor, The Quality of Financial Statements**

