**THE QUALITY OF FINANCIAL REPORTING THROUGH INCREASING THE COMPETENCE OF INTERNAL ACCOUNTANTS AND ACCRUAL BASIS**

Luckman Ibrahim1, Hari Setiyawati 2

Graduate Program, Universitas Mercu Buana , Jakarta, Indonesia

1 [luckmanibrahim@yahoo.co.id](mailto:luckmanibrahim@yahoo.co.id)

2 [hari\_setiyawati@mercubuana.ac.id](mailto:hari_setiyawati@mercubuana.ac.id)

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