

THE EFFECT OF REGIONAL FINANCIAL ACCOUNTING SYSTEM AND HUMAN RESOURCE COMPETENCE ON QUALITY LOCAL GOVERNMENT FINANCIAL REPORT LANGKAT REGENCY

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ABSTRACT

This research supposed to determine the effect of Regional Financial Accounting System and Human Resource competence on the quality of financial statements Langkat District Government. This type of research is quantitative research, the location of the study was conducted at the Langkat District Inspectorate Office, population and sample in this study berjumlah 64 people. Data collection techniques using questionnaires, data analysis techniques using validity test, simple regression test and hypotesis test. The results of this study found that the regional financial report information system and Human Resource competence have a positive and significant effect on the quality of Langkat regency's Financial Statements. The results of the determination test above are seen at 0.683 this means that 68.3% of the variance in the quality of Langkat regency Financial Statements is determined or explained by the independent variable, namely the LKD accounting system and lkd competence, while the remaining 31.7% is influenced by other variables that are not examined in this study auditor quality and OPD quality.

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1. INTRODUCTION

Financial management in the public sector is required to implement good governance. The phenomenon of local government financial reporting is very necessary to be re-examined. In order to provide useful and useful information, government agencies must publish financial statements that have been made, but only a few local government agencies carry out this (Trisnawati, 2018). Thus, the public demands transparency of financial statements. In addition, if seen in some parts of the region in fact that is still closed financial management is done, this means that transparency can still be said to be less (Kompasiana.com, 2018).

This closed financial management can be an opportunity for officials to commit improper acts such as fraud, embezzlement, manipulation and so on. In 2018, a total of 15 regional heads were arrested by the KPK (Liputan6.com, 2022). Thus, it can be seen that generally transparency in the regions is still lacking and the public demands transparency in financial statements.

Financial statements are a form of Government Accountability and transparency carried out by the government on the use of resources and the use of APBN and APBD. The Langkat regency government under the leadership managed to get an unqualified opinion (WTP), on the financial report of the Langkat regency regional government (LKPD) for the 2020 fiscal year from BPK RI, A representative of North Sumatra. This achievement was achieved by the Langkat regency government for the second time since the fiscal year 2019 to 2020. The WTP opinion predicate was marked by the submission of the examination results file to the Langkat Regent published the PA plan by the chairman of the North Sumatra Representative BPK Eydu Oktain Panjaitan, at the presentation of the examination results on the 2020 fiscal year regional

government financial statements, at the BPK RI North Sumatra Representative building, Medan City, Tuesday (25/5/2021).

The success of Langkat district won WTP opinion for two consecutive years one of which is the use of the Regional Financial Accounting System (SAKD) where this system replaces the old system that has been used, namely the Regional Financial Administration Manual (MAKUDA) which has been applied since 1981. The implementation of the current regional financial accounting system can meet the demands of the public about transparency and accountability from public sector institutions.

In addition to SKAD that helps the performance of regional financial statements, of course, it must be supported by HR competencies. Competent human resources, of course, who have good quality, have an understanding of accounting and finance and have an education with an appropriate background in accounting and finance responsibilities, will affect good financial management, therefore SKAD and HR competencies complement each other in improving LKPD. Based on the background of the above researchers are interested to conduct research with the title of the effect of Regional Financial Accounting System and Human Resources competence Erhadap quality of financial statements Langkat District Government”

2. LITERATURE REVIEW

Regional financial accounting system

According to Ardianto (2013) what is meant by a regional financial accounting system is an accounting system that includes the process of recording, classifying, interpreting, summarizing transactions or financial events and financial reporting in the framework of the regional budget (APBD).

According to the regulation of the Minister of Home Affairs No. 64 of 2013 states that the purpose of the regional financial accounting system is as a tool to realize the basic principles established by SAP and accounting policies into a series of recording procedures using double entry accounting through its tools in the form of journals, ledgers, trial balances and financial statements itself.

According to the regulation of the Minister of Home Affairs No. 64 of 2013, the regional financial accounting system consists of several stages including the following :

- 1) Identification Of Procedures

Stages of preparation of local government accounting system starts from understanding the business processes in local government, especially related to the cycle of local financial management. Based on that cycle, the drafting team identifies what procedures must be made.

- 2) Determine The Relevant Parties

After the procedures are identified, the parties involved in each procedure are determined. Each party has its own role for the procedure to produce the desired output

- 3) Specify Related Documents

After the procedure and related parties are determined, the next step is to identify the documents that flow in the procedure as well as determine the parties that use the document. From all these documents, it is identified which documents are valid to be used as source documents for journal recording.

- 4) Determine The Standard Journal

In each procedure that has been set, the drafting team reviews SAP and related accounting policies. Based on the review, the drafting team determines the debit and credit journals that will be used to record.

- 5) Pouring It In Technical Steps

The last step in the preparation of SAPD is to prepare technical steps. The technical step is the accounting system implementation flow that explains the parties that implement the accounting system, what documents are needed, and how these parties treat the related documents. In addition, an illustration or recording format is given in the form of accounting journaling on each flow chart or transaction that requires recording.

Human Resource Competencies

Competence is defined as proficiency, skills, and abilities. Competencies are also job-related knowledge, skills and abilities. Rivai (2011) defines competence as a fundamental characteristic possessed by a person, which directly affects, or can predict excellent performance.

According to Sedarmayanti (2011) competence is the ability to carry out or perform work based on skills and knowledge, supported by the work attitude demanded by the work. Competence denotes the skills or knowledge characterized by professionalism in a particular area as paramount, as the flagship of the field. Wibowo (2017) states that competence is an ability to carry out or perform a job or task based on skills and knowledge and supported by the work attitude demanded by the job. Wibowo (2017) provides five categories of competence consisting of:

- 1) Task achievement is a category of competence related to good performance. Competencies related to task achievement are demonstrated by results orientation, managing performance, influencing, initiative, innovation and technical expertise.
- 2) Relationship is a category of competence related to communication and working well with others and satisfying their needs. Competencies related to relationships include cooperation, service orientation, interpersonal care, conflict resolution.
- 3) Personal attributes are intrinsic competencies of individuals and relate how people think, feel, learn, and develop. Personal attributes are competencies that include: integrity and honesty, self-development, assertiveness, decision quality, analytical thinking, and conceptual thinking.
- 4) Managerial is a competency specifically related to managing, supervising, and developing others. Managerial competencies are: motivating, empowering, and developing others.
- 5) Leadership is a competence related to leading organizations and people to achieve the goals, vision, and objectives of the organization. Competencies related to leadership include visionary leadership, strategic thinking, building organizational commitment.

According to Sudarmanto (2016), there are 7 determinants that affect or form competencies, namely:

- 1) Beliefs and values
- 2) Expertise or skill
- 3) Experience
- 4) Personal Characteristics
- 5) Motivation
- 6) Emotional issues
- 7) Intellectual Capacity

Quality Of Financial Statements

Hery (2012) defines financial statements as basically the result of the accounting process that can be used as a tool to communicate the financial data or activities of the company to interested parties. Financial statements are a tool that connects companies or local governments with interested parties, which shows the financial health of companies and governments and the performance of companies or local governments.

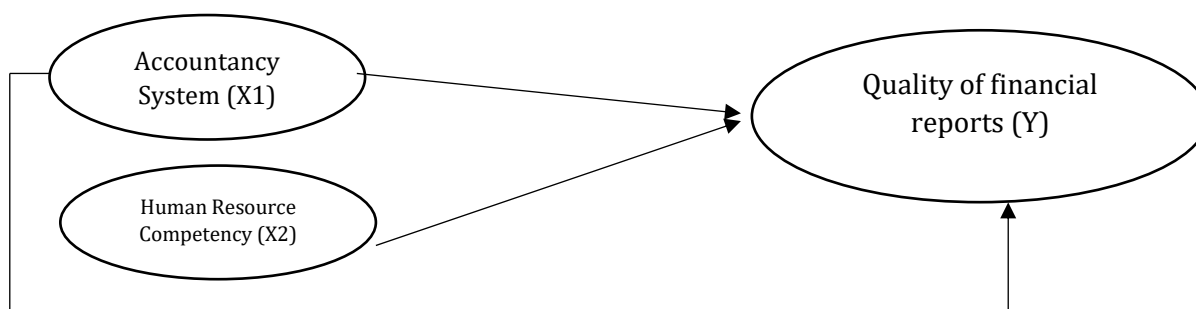
According to Harahap (2008), financial statements are the output and end result of the accounting process. Financial statements are a commodity that is useful and needed by the community, because it can provide the information needed by the user in the business world that can generate profits. Financial statements are presented to many interested parties including management, creditors, government and other parties. The local government financial report is a description of the condition and financial performance of the local government itself.

According to Government Regulation No. 71 of 2010, the definition of financial statements is a structured report on the financial position and transactions conducted by the reporting entity. According to Government Regulation No. 71 of 2010 on Government Accounting Standards, the qualitative characteristics of financial statements are normative measures that need to be embodied in accounting information so that it can meet its objectives. The following four characteristics are normative prerequisites for government financial statements to meet the desired quality

- 1) Relevant
- 2) Reliable
- 3) Can be compared
- 4) Can be understood

Theoretical Framework

The following framework of thinking the influence of Internal Auditors on the quality of financial statements :



Hypothesis

- Ha1 : Regional Financial Statement Information System has a positive and significant effect on the quality of Langkat regency's Financial Statements.
- Ha2 : Human Resource competence has a positive and significant effect on the quality of Langkat regency's Financial Statements.
- Ha3 : Regional Financial Report Information System and Human Resource competence have a positive and significant effect on the quality of Langkat regency's Financial Statements.

3. METHOD

Population And Sample

Sugiyono (2017) population is the overall number of respondents in this case as an object at the Langkat regency Government Inspectorate Office. Population refers to a group of people, events, or things of interest that the researcher wishes to investigate and make inferences over that group of people, events, or things of interest. The population in this study were all employees working in the Langkat regency Government Inspectorate amounting to 64 people.

The sample is representative and part of the total population, while the sampling technique used in this study is a saturated sampling technique where the entire population is sampled amounting to 64 employees of the Langkat regency Government Inspectorate.

Data collection techniques

The collection of this study was obtained by distributing questionnaires to all employees of the Langkat regency Government Inspectorate amounting to 64 people. After the questionnaire is distributed to all employees of the Inspectorate, the validity of the questionnaire that has been filled out is tested.

Data analysis techniques

The analysis technique used in this study using multiple regression analysis techniques with the following formula :

$$Y = a + bx_1 + bx_2 + e$$

In addition, this study uses a hypothesis test that is Partial Test (t test), simultaneous test (F test) and determination test (R²)

4. RESULT AND DISCUSSION

Identity of respondent

The distribution of the questionnaire that the researchers did to 64 respondents, certainly has differences in characteristics both in gender, age, education in employees at the Langkat District Inspectorate. Therefore, there needs to be a grouping for each respondent's personal identity.

Tabel 1 : Identity Respondent

Karakteristik Responden	Frekuensi	Presentase
Usia		
1. 30 – 35 Tahun	13	20%
2. 36 – 40 Tahun	24	38%
3. 41 – 45 Tahun	17	27%
4. 46 - 50 Tahun	6	9%
5. > 51 tahun	4	6%
Pendidikan		
1. D3	9	14%
2. S1	45	70%
3. S2	10	16%
Jenis kelamin responden		
1. Laki - laki	38	59%
2. Perempuan	26	41%
Lama Bekerja		
1 – 5 Tahun	15	23%
6 – 10 tahun	24	38%
10 – 15 tahun	25	39%

Source : Google Form

Based on the table above employees with age 30-35 years as many as 13 people, employees with age 36-40 years as many as 24 people, employees with age range 41-45 years as many as 17

people, employees with age range 46 – 50 years as many as 6 people and employees with age range > 51 years as many as 4 people.

Employees with D3 education as many as 9 people or 14% , employees with S1 education level as many as 45 people or 70% and employees with S2 education level as many as 10 people or 16%. Employees with male sex as many as 38 people or 59% and employees with female sex as many as 26 people or 41%.

Officers with long working 1 – 5 years of 15 people or 23%, officers with long working 6 – 10 years of 24 people or 38% and officers with long working 10 – 15 years of 25 people or 39%.

Validity Test

Validity testing is done based on the analysis of items that correlate the score of each item with the score of the variable (the sum of the entire score of the question item). The correlation technique uses Pearson Correlation. The question Item is valid if it has a calculation value > rtabel. Here are the validity test results :

Tabel 2 : Validity Test X1 (Accountancy System)

Item	Correlation	r tabel	Description
No.1	0,804	0,246	Valid
No.2	0,746	0,246	Valid
No.3	0,693	0,246	Valid
No.4	0,768	0,246	Valid
No.5	0,762	0,246	Valid
No.6	0,793	0,246	Valid
No.7	0,738	0,246	Valid
No.8	0,693	0,246	Valid

Source : SPSS 2022

From the table above the results of the SPSS output known r count value greater than r tabel is 0.246 means that the questionnaire on variable X1 declared Valid .

Tabel 3 : Validity Test X2 (Competency HR)

Item	Correlation	r tabel	Description
No.1	0,754	0,246	Valid
No.2	0,738	0,246	Valid
No.3	0,763	0,246	Valid
No.4	0,707	0,246	Valid
No.5	0,775	0,246	Valid
No.6	0,768	0,246	Valid
No.7	0,781	0,246	Valid
No.8	0,812	0,246	Valid
No.9	0,846	0,246	Valid
No.10	0,879	0,246	Valid
No.8	0,693	0,246	Valid

Source : SPSS 2022

From the table above the results of the SPSS output is known that the value of R count is greater than r table that is 0.246 means that the questionnaire on variable X2 declared Valid .

Table 4 : Test Validity Y (Quality Of Financial Statements)

Item	Correlation	r tabel	Description
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No.1	0,807	0,246	Valid
No.2	0,767	0,246	Valid
No.3	0,756	0,246	Valid
No.4	0,749	0,246	Valid
No.5	0,764	0,246	Valid
No.6	0,755	0,246	Valid
No.7	0,770	0,246	Valid
No.8	0,793	0,246	Valid
No.9	0,820	0,246	Valid
No.10	0,813	0,246	Valid
No.11	0,474	0,246	Valid
No.12	0,474	0,246	Valid

Source : SPSS 2022

From the table above the output of SPSS known value R count greater than r table is 0.246 means that the questionnaire on the variable Y is valid .

CLASSIC ASSUMPTION TEST

Normality Test

Before processing the data using regression analysis, first performed data normality test. Data normality test was conducted to analyze whether the regression equation requirements have been met or not by looking at the P-Plot image.

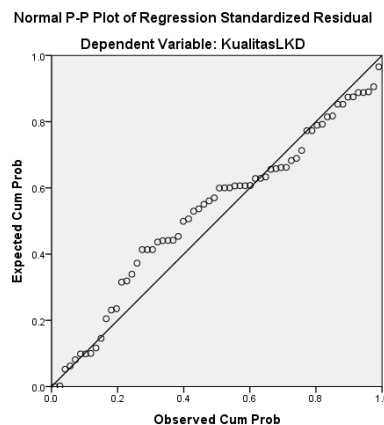


Figure 1 : P-Plot

P-Plot 4.2 shows the point spread following the diagonal line. So it can be concluded that the regression model has the assumption of normality.

Multicollinearity Test

Multicollinearity test is a condition where between independent variables influence each other very strongly. A good multiple regression equation is one that is free of multicollinearity. The presence or absence of multicollinearity problems in a regression model can be detected by the value of VIF (variance inflactor factor) and the value of tolerance (tolerance). A regression model is said to be free from multicollinearity problems if the VIF value is less than 10 and has a tolerance value above 0.1. In this regression model, the results of multicollinearity can be seen in the following table :

Tabel 5 Multicollinearity Test

Collinearity Statistics

Model	Tolerance	VIF
1 (Constant)		
Sistem Akuntansi LKD	0,644	1,553
Kompetensi SDM	0,644	1,553

Source : SPSS 2022

Based on the results of processing on the VIF value and tolerance showed all variables in this study did not experience multicollinearity. This is indicated by the VIF value of the three variables whose magnitude is less than 10 and the tolerance value far exceeds 0.1. These results indicate that in this regression model all independent variables do not occur multicollinearity problem.

Heterocedasticity Test

Heterocedasticity test is performed to test whether in a regression model there is a similarity of variance of residuals from one observation to another. If there is a regular pattern, then heterocedasticity has occurred. If there is no clear pattern and the dots spread irregularly then there is no heterocedasticity. The results of the heterocedasticity test can be seen in the figure below :

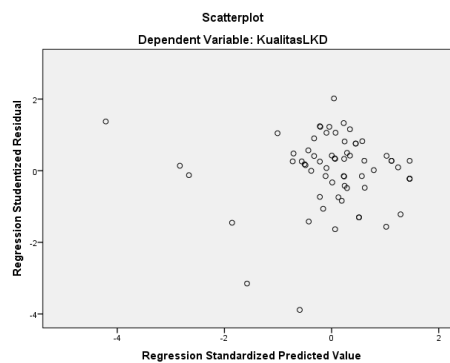


Figure 2 : Heterocedasticity Test

The picture above shows that the dots generated spread randomly and do not form a specific pattern or trend line. The image above also shows that the data spread is around the zero point. The results of this test indicate that the regression model is free from the problem of heterocedasticity, in other words the variables to be tested in this study are homocedasticity

Simple Regression Test

The results of the interpretation of regression analysis obtained with the help of SPSS software version 24 using the equation form, where the equation or model contains constant and regression coefficients obtained from the results of data processing that has been done before. Regression equation that has been formulated then with the help of SPSS program data processing is done to obtain the final equation as follows :

Tabel 6 Simple Regression test

Model	Coefficients ^a				
	Unstandardized Coefficients	Std. Error	Standardized Coefficients	t	Sig.
1 (Constant)	2,868	4,181	Beta	,686	,495

sistemakuntansiLKD	1,003	,143	,629	7,005	,000
KompetensiSDM	,318	,103	,279	3,102	,003

a. Dependent Variable: KualitasLKD

Source : SPSS 2022

Based on the calculation of simple linear regression in the table, the formula can be found as follows: $Y = 2.868 + 1.003 (X1) + 0.318 (X2) + e$

From the above regression equation can be explained that :

- 1) if the value of variable X1 (lkd accounting system) is constant or equal to zero, then the amount of variable Y (quality of financial statements) amounted to 2.868.
- 2) the coefficient value of Accounting System variables LKD (X1) of 1.003 indicates a change in the direction of the Accounting System variables LKD (X1) to the variable quality lkd (Y), which means that if the Accounting System variables lkd has increased by 1 time then the variable quality lkd will increase by 1,003.
- 3) the value of the coefficient of Human Resources competency variable (X2) of 0.318 indicates a change in the direction of the human resources competency variable (X2) to the quality variable LKD (Y), which means that if the human resources competency variable has increased by 1 time then the quality variable LKD will increase by 0.318.

Partial test

This partial test is done by comparing the value (alpha) with the value of p. If the value of $p < 0.05$, then H_0 is rejected. So it can be said there is a partial influence between the independent variable with the dependent variable, and vice versa. Here are the test results of T statistics, which can be seen in Table 7 below :

Tabel 7 Partial Test

Model	Coefficients ^a		Beta	t	Sig.
	Unstandardized	Standardized			
	Coefficients	Coefficients			
1 (Constant)	2,868	4,181		,686	,495
sistemakuntansiLKD	1,003	,143	,629	7,005	,000
KompetensiSDM	,318	,103	,279	3,102	,003

a. Dependent Variable: KualitasLKD

- 1) based on the above table obtained the value of t count = 7.005 which means t count > t table (7.005 > 1.999) with significant 0.000 < 0.05 then H_a accepted and H_0 studied means hypothesis (H_1) shows the results of LKD accounting system has a positive and significant effect on the quality of Financial Statements in Langkat regency.
- 2) based on the above table obtained the value of thitung = 3.102 which means t count > t table (3.102 > 1.999) with a significant 0.003 < 0.05 then h_a is accepted and H_0 studied means hypothesis (H_1) shows the results of Human Resources competence and significant positive effect on the quality of financial statements in Langkat regency.

Simultant test (F Test)

This simultaneous test is done by comparing the value of Zero (alpha) with the value of p. If the value of $p < Zero (0.05)$, then H_0 is canceled. So it can be said there is a simultaneous influence between the independent variable with the dependent variable, and vice versa. (0.05), then H_0 is accepted which means there is no influence between the independent variables to the dependent variables simultaneously.

Tabel 8 Simultant test

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2214,408	2	1107,204	65,695	.000 ^b
	Residual	1028,076	61	16,854		
	Total	3242,484	63			

a. Dependent Variable: KualitasLKD
b. Predictors: (Constant), KompetensiSDM, sistemakuntansiLKD

Based on the calculation results obtained the value of F count = 65,695 to determine the value of F count with a significance level of 5% with degrees of freedom (degree of freedom), $df = (n-k-1)$ or $(64-2-1 = 61)$ the results obtained for F table is 3.148 so the calculation results F count F table $(65,695 > 3.148)$ obtained the significance value $(0.000 < 0.05)$ its mean as simultaneously the independent variables LKD accounting system and Human Resources competencies have a positive and significant effect on the quality of financial statements in Langkat District.

Determination test (R²)

Coefficient of determination (Adj. R²) from the regression results show how much the dependent variable can be explained by the independent variables.

Tabel 9 : Determination test

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.826 ^a	.683	.673	4,105

a. Predictors: (Constant), KompetensiSDM, sistemakuntansiLKD
b. Dependent Variable: KualitasLKD

The results of the determination test above shows that the value of the coefficient of determination (seen from the R Square) of 0.683 this means that 68.3% variance Langkat Financial Statement quality value is determined or explained by the independent variable that is lkd accounting system and lkd competence while the remaining 31.7% again influenced by other variables that are not examined in this study the quality of auditors and the quality of OPD.

5. DISCUSSION

The effect of regional financial statement accounting system on the quality of financial statements

Based on the results of data analysis known value of t count = 7.005 which means t count > t table $(7.005 > 1.999)$ with significant $0.000 < 0.05$ then H_a accepted and H_o studied means hypothesis (H1) shows the results of LKD accounting system has a positive and significant effect on the value of t count = 7.005 which means t count > t table $(7.005 > 1.999)$ with the quality of Financial Statements in Langkat District. The results of this study are in line with research conducted by Rovyantie (2011) which shows that human resources and regional financial accounting systems affect the quality of financial statements. Mardi (2016) revealed in her research that accounting information system is a comprehensive activity, generating reports in the form of data and business transactions, and processing and presenting them, thus making meaningful financial statements for those in need.

Based on the results of research that has been conducted in Langkat regency, it can be concluded that the overall financial accounting system of local government in Langkat regency is included

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in the category of very good. It can be seen from the responses of respondents about the local government financial accounting system which is divided into 2 indicators consisting of :

- 1) Regional Shopping Procedures
The local government financial accounting system must be in accordance with regional spending procedures. Because the local government financial accounting system is a guideline for both central and Local Government Accounting.
- 2) Regional Acceptance Procedure (Acceptance)
The local government financial accounting system must comply with the local revenue procedure. Because the local government financial accounting system is a guideline for both central and Local Government Accounting.
- 3) Financial Statements must be relevant, reliable, comparable and understandable quality
financial statements must meet several criteria including relevant, reliable, comparable and understandable.
- 4) Can Be Understood
Financial statements produce information that can be compared with the financial statements of previous periods and financial statements produce information that can be compared with other entities.

The influence of regional human resources competencies on the quality of financial statements

Based on the above table obtained the value of t count = 3.102 which means t count > t table ($3.102 > 1.999$) with a significant $0.003 < 0.05$ then H_1 is accepted and H_0 studied means hypothesis (H_1) shows the results of Human Resources competence and significant positive effect on the quality of financial statements in Langkat District. Human resources who have good quality, have an understanding of accounting and finance and have an education with a background that is in accordance with their responsibilities, namely accounting and finance, will affect good financial management (Saraswati and Budiasih, 2019). We are a company engaged in the procurement of goods and services industry engaged in the procurement of goods and services industry engaged in the procurement of goods and services industry is growing rapidly. The human resources department. having good competence will certainly be able to work optimally so that all local government goals can be achieved and run well. Human resources who have knowledge of accounting, understand what should be done to cause financial statements to be made and presented in accordance with the time (Anggreni et al., 2018). The research results of Saraswati and Budiasih(2019), Karsana and Suaryana (2017), and Sanjaya (2019) prove that HR competencies have a positive effect on the quality of financial statements.

Effect of accounting system of regional financial statements and Human Resources competence on the quality of financial statements

Based on the calculation results obtained F count F count F table (65 695 3.148 with GIS value (0.000 0.05) then simultaneously the independent variables LKD accounting system and HR competencies have a positive and significant effect on the quality of financial statements in Langkat regency. The results of this study indicate that human resources and financial accounting system of local governments affect the quality of financial statements. The results of this study are also supported by the theoretical basis in the previous discussion which states that in order to produce relevant, reliable, understandable and comparable financial statements, local governments must have a reliable accounting system. Weak accounting system causes the

financial statements produced are also less reliable and less relevant for decision making. Therefore, to be able to produce quality local financial statements required the implementation of a good local financial accounting system. So it can be concluded that the local government financial accounting system affects the quality of local government financial statements produced, it is because the local government financial accounting system will make it easier for accounting system users to process financial data and work in accordance with government accounting standards that have been applied to the financial accounting system, so that the financial statements produced will have good quality.

CONCLUSIONS

The conclusions that can be drawn from this study are

- 1) Regional Financial Statement Information System has a positive and significant effect on the quality of Langkat regency's Financial Statements.
- 2) Human Resource competence has a positive and significant effect on the quality of Langkat regency's Financial Statements.
- 3) Regional financial report information system and Human Resource competence have a positive and significant effect on the quality of Langkat regency's Financial Statements.

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