



COMPETENCY, WORKLOAD AND ACCOUNTING SYSTEM ON THE QUALITY OF FINANCIAL STATEMENTS

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Article history:	Abstract:
<p>Received: 12th October 2021 Accepted: 12th November 2021 Published: 22th December 2021</p>	<p>The purpose of this study is to prove whether the competence of financial managers, workloads of financial managers and agency accounting systems affect the quality of financial reports. Data collection techniques using questionnaires, testing methods with multiple regression analysis by conducting data quality tests, classical assumption tests and hypothesis testing to get the best research model. The variables in this study are Competence, Workload, and Agency Accounting System (SAI), as independent variables and Financial Report Quality as the dependent variable. The population in this study is a work unit within the scope of the Regional Office of the Ministry of Religion of Gorontalo Province with the research samples being financial managers at the Regional Office of the Ministry of Religion of Gorontalo Province, financial managers at MAN 1 Gorontalo City, financial managers at MAN 1 Gorontalo Regency, financial managers at MTsN 1 Regency Gorontalo, totaling 35 people. The results of this study conclude that 1. Financial management competence has a positive and significant effect on the quality of financial reports in the work unit within the Regional Office of the Ministry of Religion of Gorontalo Province. 2. The workload of financial managers has no significant effect on the quality of financial reports in the work unit within the Regional Office of the Ministry of Religion of the Province of Gorontalo. 3. The agency accounting system has a positive and significant effect on the quality of financial reports in the work unit within the Regional Office of the Ministry of Religion of the Province of Gorontalo. 4. Competence of financial managers, workload of financial managers and agency accounting systems have a simultaneous and significant effect on the quality of financial reports.</p>

Keywords: Competence; Workload; Agency Accounting System; Financial Report Quality

INTRODUCTION

Financial statements are the final result of the accounting cycle which provides a financial picture of a company which is prepared periodically by the company's management. Financial statements have a historical nature, which contains figures about the past performance and financial condition of the company. Sumarsan, (2018) Meanwhile, according to government regulation No. 71 of 2010, (2010), financial statements are reports on the structure of the financial position and transactions carried out by a reporting entity. In the Regulation of the Minister of Finance Number 215/PMK.05/2016, (2016) it is explained that the Financial Report is a form of government accountability for the implementation of the State Revenue and Expenditure Budget (APBN) in the form of Budget Realization Reports, Balance Sheets, Cash Flow Reports, Operational Reports, Reports Changes in Equity, Changes in Overbalance Report and Notes to Financial Statements.

To produce quality financial reports, qualitative criteria must be met in accordance with the requirements of Government Regulation No. 71 of 2010, (2010), namely that financial statements have information that is relevant, reliable, understandable and comparable. In this regard, the competence of Human Resources (HR), especially qualified financial managers is required.

Lamuda & B, (2018) Human resource competence is the ability possessed by a person or individual to be able to carry out their functions and authorities to achieve their goals effectively and efficiently. It was explained that one of the factors that affect the quality of financial statement information is the competence of human resources.

According to Sutrisno, (2014) Competence is an ability based on skills and knowledge that is supported by work attitudes and their application in carrying out tasks and work in the workplace that refers to the work requirements set.

(Busro, 2018) in his book states that competence is everything that a person has in the form of knowledge, skills and other individual internal factors to be able to do a job based on the abilities and skills possessed.

Based on some of the definitions above, it can be concluded that HR competence is very influential on the successful implementation of work, where competent HR is one of the important assets for institutions to achieve the desired goals. In this regard, the Satker Scope of the Regional Office of the Ministry of Religion of Gorontalo Province in terms of employee competence, mostly have educational backgrounds outside of Economics, especially accounting. Most of the financial managers of the Satker Scope of the Regional Office of the Ministry of Religion of Gorontalo Province have backgrounds in education, religion and other fields, and there are even high school graduates equivalent. This of course will affect the quality of the financial statements presented, because the financial statements should be prepared by people who are competent in the field of economics, especially accounting.

Seeing that there is still a Satker Scope of the Regional Office of the Ministry of Religion of the Province of Gorontalo, experiencing problems in the number of human resources. The limited number of human resources causes the financial staff to have a double duty. These dual tasks can increase the workload of employees which can affect the quality of one's work. Where has been explained by Irzal, (2016: 25) workload is an effort that must be expended by someone to fulfill the "demand" of the job. The workload in question is the size (portion) of a person's limited capacity needed to do a job. If the load received exceeds the capacity, it will reduce the quality of life (fatigue) and the quality of work of the person (high error rate), and can also affect work safety and quality. Calculation of the workload is divided into three aspects, namely, physical, mental, and the use of time.

Excessive workload can have an unfavorable impact on the quality of financial reports. In addition to competence and workload, the thing that is also related to the quality of financial reports is the Agency Accounting System (SAI). According to Tambunan, (2016) the Agency Accounting System (SAI) is a series of manual or computerized procedures ranging from data collection, recording, summarizing to reporting financial position and financial operations at ministries/agencies. The Agency Accounting System (SAI) needs to be implemented in the submission of financial statements of ministries/agencies in order to meet the principles of transparency and accountability. Ultimate, (2014)

Based on the above background, the researcher is interested in researching "Does the competence, workload of financial managers and agency accounting systems affect the quality of financial reports" in the work unit within the Regional Office of the Ministry of Religion of Gorontalo Province?

RESEARCH METHODOLOGY

The data analysis model that will be used to test the hypothesis in this study is multiple linear regression (Multiple Regression Analysis). Wiyono, (2011: 193) multiple regression analysis is an analytical tool to determine the functional relationship and causal relationship of two or more independent variables with one dependent variable.

The multiple regression equation is formulated as follows:

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + e$$

Where:

- Y : Financial Report Quality
- a : Konstanta
- b : Koefisien
- X₁ : Competence
- X₂ : Workload
- X₃ : Agency Accounting System
- e : bully

RESEARCH RESULT

Validity and Reliability Test

1. Validity Test

Validity test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that is measured by the questionnaire. The validity test in this study used the correlation between the score of the questions and the total score of the construct, with the following criteria:

If r count is positive and greater than r table, then the question item is said to be valid.

a. Competence

Table 1. Competency Validity Test Results

Statement	R Count	R Table	Description
1	0,651	0,334	Valid
2	0,690	0,334	Valid
3	0,491	0,334	Valid

4	0,708	0,334	Valid
5	0,602	0,334	Valid
6	0,638	0,334	Valid
7	0,567	0,334	Valid
8	0,337	0,334	Valid
9	0,540	0,334	Valid
10	0,651	0,334	Valid

Primary data, after being processed using SPSS 21.

Based on table 1, competency validity test (X1), it can be concluded that all competency variable statement items are positive and declared valid. It can be seen from the value of r count > 0.334 then the statement is said to be valid.

b) Workload

Table 2. Workload Validity Test Results

Statement	R Count	R Table	Description
1	0,441	0,334	Valid
2	0,449	0,334	Valid
3	0,680	0,334	Valid
4	0,350	0,334	Valid
5	0,731	0,334	Valid
6	0,825	0,334	Valid
7	0,826	0,334	Valid
8	0,850	0,334	Valid
9	0,794	0,334	Valid
10	0,600	0,334	Valid

Primary data, after being processed using SPSS 21.

Based on table 2, the workload validity test (X2), it can be concluded that all number statement items are positive and declared valid. This can be seen from the calculated r value > 0.334, then the statement is said to be valid.

c) Agency Accounting System

Table 3. SAI Validity Test Results

Statement	R Count	R Table	Description
1	0,829	0,334	Valid
2	0,829	0,334	Valid
3	0,833	0,334	Valid
4	0,821	0,334	Valid
5	0,861	0,334	Valid
6	0,777	0,334	Valid
7	0,800	0,334	Valid
8	0,857	0,334	Valid
9	0,884	0,334	Valid
10	0,888	0,334	Valid

Primary data, after being processed using SPSS 21.

Based on table 3., test the validity of the agency accounting system (X3), it can be concluded that all the statement items of the SAI variable are positive and declared valid. This can be seen from the calculated r value > 0.334, then the statement is said to be valid.

d) Quality of Financial Reports

Table 4. Results of Testing the Validity of the Quality of Financial Statements

Statement	R Count	R Table	Description
1	0,644	0,334	Valid
2	0,567	0,334	Valid
3	0,747	0,334	Valid
4	0,534	0,334	Valid
5	0,571	0,334	Valid
6	0,804	0,334	Valid
7	0,798	0,334	Valid
8	0,808	0,334	Valid
9	0,790	0,334	Valid

Primary data, after being processed using SPSS 21.

Based on table 4., test the validity of the quality of financial statements (Y), it can be concluded that all statement items on the variable quality of financial statements are positive and declared valid. This can be seen from the calculated r value > 0.334, then the statement is said to be valid.

In accordance with the purpose of the validity test to find out how much the ability of the statement to find out the respondent's answers. So it can be concluded that all statements submitted by researchers in the questionnaire distributed to respondents can be used as an appropriate measuring tool.

2. Reliability Test

Reliability test to measure a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if a person's answer to a question is consistent. A construct or variable is said to be reliable if it gives Cronbach's alpha value > 0.60. However, there are those who use 0.70 or 0.80 or 0.90 depending on the level of difficulty of the data and researchers.

Table 5. Reliability Test Results

Variable	Reliability Test Results	Cronbach's alpha	Desp
Competence (X1)	0,861	0,600	Reliabel
Workload (X2)	0,904	0,600	Reliabel
Agency Accounting System (X3)	0,963	0,600	Reliabel
Financial Report Quality (Y)	0,911	0,600	Reliabel

Primary data, after being processed using SPSS 21.

Based on table 5. shows the value of Cronbach's alpha which serves to test the reliability for the competency construct (X1) of 0.922, the workload construct (X2) of 0.901 and the Institutional Accounting System (X3) of 0.968, and the quality of financial reports (Y) of 0.924. From the results of the calculation of Cronbach's alpha value > 0.60, it shows that all constructs are reliable.

Test Requirements Analysis

1. Classical Assumption Test

A. Multicollinearity Test

The multicollinearity test was used to determine whether there was a correlation between the independent variables in the regression model. A good regression model should not have a correlation between independent variables. In this study, whether there is multicollinearity seen from the tolerance and variance inflation factor (VIF). If VIF < 10 and tolerance value > 0.10, it can be concluded that the regression model does not contain multicollinearity.

Table 6. Multicollinearity Test Results

Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
1 Competence X1	,616	1,624
Workload X2	,953	1,049
AAS X3	,640	1,563

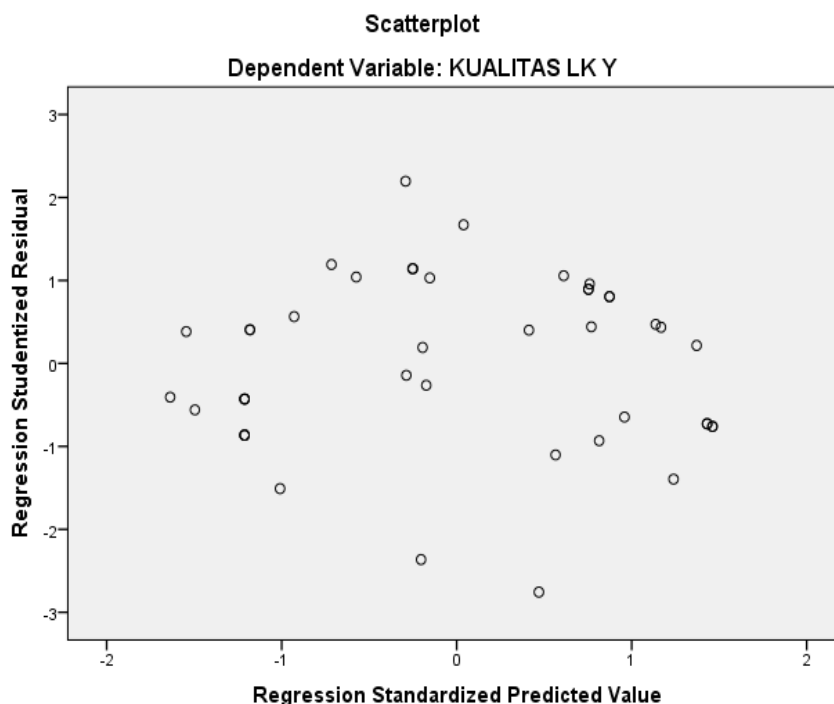
Source: SPSS 21 Data Processing.

From the output in table 6, it can be seen that all independent variables have tolerance values > 0.10 and variance inflation factor (VIF) < 10. So it can be concluded that there are no multicollinearity problems between independent variables.

B. Heteroscedasticity Test

This test aims to see whether in the regression model there is an inequality of variables from the residual of one observation to another observation. If the variance from the residual of one observation to another observation remains, it is called homoscedasticity and if it is different it is called heteroscedasticity. Heteroscedasticity test analysis through SPSS output results through a scatterplot graph between Z prediction (ZPRED which is the independent variable (X = Y axis predicted) and the residual value (SRESID) is the dependent variable (Y axis Y = real Y prediction). The scatterplot of points has a regular pattern.

Figure 7. Heteroscedasticity Test Results



Source: SPSS Data Processing.21.0

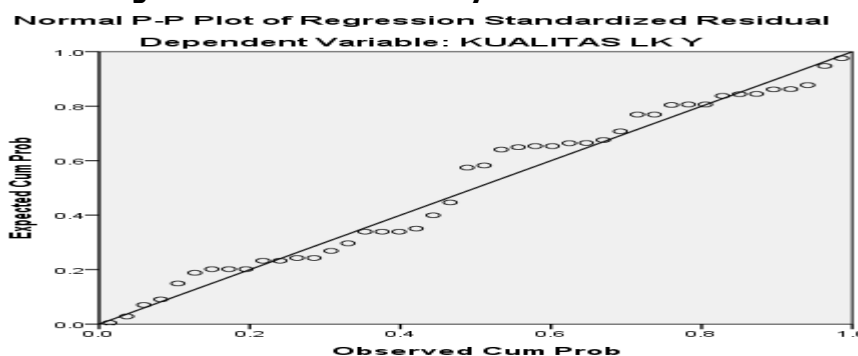
The analysis of the SPSS output results above shows that the points spread below and above the Y axis, and do not have a regular pattern, so the conclusion is that the independent variables above do not occur heteroscedasticity or are homoscedastic.

C. Normality Test

The purpose of the Normality test is to determine whether the data distribution follows or approaches the normal distribution. Good data is data that has a pattern like a bell shape on a histogram diagram. The normality test of the data used in this research is through:

1. Test normal probability plots by comparing real data with normal distribution data (automatically by computer) cumulatively. A data is said to be normally distributed if the real data line follows the diagonal line.

Figure 8. Normal Probability Plots . Test Results



Source: SPSS 21 Data Processing.

From the results of normal probability plots, it shows that the data studied above are normally distributed, because the lines (dots) follow the diagonal line.

2. Kolmogorov – Smirnov where the criteria for testing one sample use one-sided testing, namely by comparing the probability with a certain level of significance, namely:

- a). Significance or Probability Value < 0.05 then the data distribution is not normal.
- b). Significance or Probability Value > 0.05 then the data distribution is normal.

**Table 9. Kolmogorov – Smirnov . Test Results
One-Sample Kolmogorov-Smirnov Test**

		Unstandardize d Residual
N		44
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.29186415
	Absolute	.123
Most Extreme Differences	Positive	.086
	Negative	-.123
Kolmogorov-Smirnov Z		.815
Asymp. Sig. (2-tailed)		.519

a. Test distribution is Normal.
b. Calculated from data.

Source: SPSS 21 Data Processing.

Based on the results of the normality test in table 9, it is known that the significance value obtained is 0.519 > 0.05, it can be concluded that the data is normally distributed.

Hypothesis test

1. Correlation coefficient test (R)

The analysis of the fit of the regression model in this study used multiple regression. The initial test to ensure the suitability of the competency regression model, workload and agency accounting system to the quality of financial reports is to detect the correlation value symbolized by (R). The results of calculations using SPSS, the correlation value (R) is obtained as follows:

Table 10. Correlation Coefficient Test Results (R)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.740 ^a	,548	,514	2,376

a. Predictors: (Constant), SAI X3, BEBAN KERJA X2, KOMPETENSI X1

b. Dependent Variable: KUALITAS LK Y

Source: SPSS 21 Data Processing.

Based on the results of table 10, it can be seen that the correlation value (R) is 0.740 which means that the correlation is close to 1 or is in the fairly strong category, based on this score, it can be concluded that if the competence, workload and accounting system of the agency are improved, the quality of financial reports will increase.

2. Coefficient Determination Test (R2)

Based on table 5.13, it can be seen that the R square value of 0.740 obtained is 0.548 which indicates that the quality of financial reports in the work unit of the Regional Office of the Ministry of Religion of Gorontalo Province is influenced by competence, workload and agency accounting system with a percentage of 54.8%, and the rest is influenced by other variables that have not been studied in this study including, the internal control system, human resources and others.

3. Statistical t test (t-test)

Partial testing (t test) was conducted to determine whether the variables of competence, workload, and agency accounting systems partially affect the quality of financial reports.

The decision-making criteria on the t-test are as follows:

- a. $t_{arithmetic} < t_{table}$ at 95% confidence level ($\alpha = 0.05$), then H_0 is accepted
- b. $t_{arithmetic} > t_{table}$ at 95% confidence level ($\alpha=0.05$), then H_0 is accepted

Where :

$H_0 : = 0$, there is no partial significant effect

$H_1 : 0$, there is a partially significant effect

With a significance level of 5% and $dk = n - k - 1 = 35 - 3 - 1 = 31$, the value of $t_{table} = 2.0395$.

Table 11. Partial Test Results (T Test) Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	12,841	5,033		2,551	,015
1 COMPETENCE X1	,358	,118	,412	3,040	,004
WORKLOAD X2	-,026	,055	-,051	-,472	,640
AAS X3	,297	,097	,406	3,057	,004

a. Dependent Variable: KUALITAS LK Y

Source: SPSS 21 Data Processing.

Based on table 11, shows the results of the t test as follows:

1. Competence has a positive and significant effect on the quality of financial statements partially, this is evidenced by the value of t count = 3.040 > from t table = 2.0395.
2. Workload does not have a significant effect on the quality of financial statements partially, this is evidenced by the value of t count = -0.472 < from t table = 2.0395
3. The agency accounting system has a positive and significant effect on the quality of financial reports partially, this is evidenced by the value of t count = 3.057 > from t table = 2.0395
4. Statistical Test f (f-test)

This test is conducted to test whether there is a significant effect between competence, workload, and agency accounting system on the quality of financial reports simultaneously.

Table 12. Statistical Test Results f (f-test)

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	274,046	3	91,349	16,178	.000 ^b
Residual	225,864	40	5,647		
Total	499,909	43			

a. Dependent Variable: KUALITAS LK Y

b. Predictors: (Constant), SAI X3, BEBAN KERJA X2, KOMPETENSI X1

Based on the f test in table 12., it can be obtained that the calculated f value is 16.178 and is significant at 0.000. Because the significant value is 0.000 < 0.05 and the value of f arithmetic = 16,178 > f table = 2.90, it can be concluded that the competence, workload, and agency accounting system simultaneously have a significant effect on the quality of financial reports in the work unit within the scope of the Ministry of Regional Office. Religion of Gorontalo Province.

5. Multiple Linear Regression Test

This test aims to determine the functional relationship and causal relationship of two or more independent variables with one dependent variable, with multiple linear regression equations:

Table 13. Multiple Regression Test Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	12,841	5,033		2,551	,015
1 COMPETENCE X1	,358	,118	,412	3,040	,004
WORKLOAD X2	-,026	,055	-,051	-,472	,640
AAS X3	,297	,097	,406	3,057	,004

a. Dependent Variable: KUALITAS LK Y

$$Y = 12,841 + 0,358X1 + -0,026X2 + 0,297X3 + e$$

The regression equation above can be explained as follows:

- 1 Constant of 12.841: meaning that if the competence, workload, and accounting system of the agency the value is 0.000, then the quality of financial reports (Y) is 12.841.
- 2 The regression coefficient for the competency variable (X1) is 0.358: meaning that if the other independent variables have a fixed value and the competency variable increases by 1%, the quality of financial statements (Y) will increase by 0.358. The coefficient is positive, meaning that there is a positive relationship between competence and the quality of financial reports. So, the higher the competence possessed by a person, the higher the quality of financial reports.
- 3 The regression coefficient of the workload variable (X2) is -0.026: it means that if the other independent variables have a fixed value and the workload variable increases by 1%, the quality of financial reports (Y) will decrease by -0.026. The coefficient is negative, meaning that there is a negative relationship between workload and the quality of financial reports. So, the higher the workload a person has, the lower the quality of financial reports.
- 4 The regression coefficient for the agency accounting system variable (X3) is 0.297: meaning that if the other independent variables have a fixed value and the agency accounting system variable increases by 1%, the quality of financial reports (Y) will increase by 0.297. The coefficient is positive, meaning that there is a positive relationship between the agency's accounting system and the quality of financial reports. So, the higher the value of the agency's accounting system, the higher the quality of financial reports.

DISCUSSION

Financial Manager Competence on the Quality of Financial Reports.

Competence is everything that a person has in the form of knowledge, skills and other individual internal factors to be able to do a job based on the abilities and skills possessed (Busro, 2018). A person's competence is measured through indicators of a person's knowledge, abilities and skills in carrying out the duties of his position according to the applicable rules.

Based on data from respondents' answers, the average education of financial management employees is a bachelor's degree with an economic education background and has an average work experience of more than 4 years of service, it is considered sufficient to carry out duties as a financial manager with the knowledge, abilities and skills which are owned. Most respondents gave answers strongly agree and agree to the statement of knowledge indicators, and gave neutral answers to indicators of ability and skills with a percentage of 14.40%. This means that the greater the knowledge, abilities, and skills possessed by financial managers in carrying out the tasks they carry out, the higher the competencies they will have in improving the quality of the financial reports produced.

Based on the results of hypothesis testing, it is concluded that the competence variable has a positive and significant effect on the quality of financial reports in the work unit within the Regional Office of the Ministry of Religion of Gorontalo Province, then **H1 is accepted.**

The results of this study are in line with previous research conducted by Gultom, (2016) which states that the competence of SAI operators has a positive effect on the quality of presentation of financial reports in the work unit of the Regional Office of the Ministry of Law and Human Rights in Lampung Province. Then Rasyid, (2019), namely the competence of human resources has a positive and significant effect on the quality of financial reports. However, this is not in line with research conducted by Hazrita, Rasuli, & Kamaliah, (2019) which states that competence does not affect the quality of financial reporting accountability in work units within the Regional Office of the Ministry of Religion of Riau Province.

Financial Manager Workload on the Quality of Financial Reports

Irzal, (2016: 25) workload is an effort that a person must spend to fulfill the "demand" of the job. If the load received exceeds the capacity, it will reduce the quality of life (fatigue) and the quality of work of the person (high error rate), and can also affect work safety and quality. It can be concluded that the high workload given by superiors to financial managers can reduce the quality of the financial reports produced. Therefore, special attention is needed from superiors regarding the division of financial management tasks. Measurement of workload is divided into three aspects, namely, physical load, mental/psychological load, and time load.

Based on data from respondents' answers, the average respondent answered neutral and did not agree for the indicators of mental/psychological load and time burden, and gave agreeable answers for indicators of physical load. Physical load is the physical energy that a person expends in completing his work. This means that the greater the physical burden received by the financial manager, the lower the quality of the financial statements produced. However, for indicators of mental/psychological load and time burden, respondents answered neutrally and disagreed with a percentage of 77.1%, which means that financial managers are not burdened with mental burdens and time burdens they receive, because financial managers still have free time to rest so they do not give mental exhaustion.

Based on the results of hypothesis testing, it shows that the workload of financial managers does not significantly affect the quality of financial reports in the work unit within the Regional Office of the Ministry of Religion of Gorontalo Province, so **H2 is rejected.**

The workload of financial managers does not affect the quality of financial reports, because there is guidance for any difficulties from the relevant agencies, both from the KPPN, KPKNL, and also the Regional Office of the Ministry of Religion of Gorontalo Province as the coordinator of the work unit area. Problems faced are always resolved every month with reconciliation carried out by work units both internally and externally, so as to reduce the workload.

The results of this study are not in line with research conducted by Gultom, (2016) with the results that the workload of SAI operators has a negative effect on the quality of presentation of financial reports in the work unit of the Regional Office of the Ministry of Law and Human Rights in Lampung Province. And research from Suryani, (2017) where the results of the study show that there is a partial or simultaneous effect of workload on the ability to prepare financial reports by Financial Administration Officers at SKPD in the North Aceh District Government.

Institutional Accounting System on the Quality of Financial Reports

The Agency Accounting System (SAI) is part of the Government Accounting System (SAP) in the form of a series of manual and computerized procedures ranging from data collection, recording, summarization to reporting on financial position and financial operations at ministries/agencies. Tambunan, (2016).

In essence, the Agency Accounting System (SAI) consists of two subsystems, namely the financial subsystem and the state property subsystem, where both subsystems are designed to produce financial reports that reflect the financial position and performance of the ministry/institution. The implementation and reporting is carried out in stages from the lowest to the highest level. These two subsystems are indicators used in measuring agency accounting system variables, financial subsystems are all processes carried out in processing source documents in order to produce relevant information for the preparation of financial statements. While the BMN subsystem is a procedure used to process transactions related to assets to generate information in the preparation of balance sheets and reports on state property.

Based on the respondents' answers, the average respondents answered agree and strongly agree about the agency accounting process in the work unit of the Regional Office of the Ministry of Religion of the Gorontalo Province has implemented an accounting process based on the Agency Accounting System, so that the resulting financial statements have met the qualitative characteristics of financial statements or financial statement information. relevant, reliable, comparable and understandable.

Based on hypothesis testing, it shows that the agency accounting system variable has a positive and significant effect on the quality of financial reports in the work unit within the Regional Office of the Ministry of Religion of Gorontalo Province, then **H3 is accepted.**

The results of this study are in line with research conducted by Akbariah & Classification, (2018), the agency accounting system has a positive effect on the quality of financial reports at the Ministry of Religion of Banten Province. Then Hazrita, Rasuli, & Kamaliah, (2019) The Agency Accounting System (SAI) affects the quality of financial reporting accountability in work units within the Regional Office of the Ministry of Religion of Riau Province.

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The Agency Accounting System (SAI) is part of the Government Accounting System (SAP) in the form of a series of manual and computerized procedures ranging from data collection, recording, summarization to reporting on financial position and financial operations at ministries/agencies. Tambunan, (2016).

In essence, the Agency Accounting System (SAI) consists of two subsystems, namely the financial subsystem and the state property subsystem, where both subsystems are designed to produce financial reports that reflect the financial position and performance of the ministry/institution. The implementation and reporting is carried out in stages from the lowest to the highest level. These two subsystems are indicators used in measuring agency accounting system variables, financial subsystems are all processes carried out in processing source documents in order to produce relevant information for the preparation of financial statements. While the BMN subsystem is a procedure used to process transactions related to assets to generate information in the preparation of balance sheets and reports on state property.

Based on the respondents' answers, the average respondents answered agree and strongly agree about the agency accounting process in the work unit of the Regional Office of the Ministry of Religion of the Gorontalo Province has implemented an accounting process based on the Agency Accounting System, so that the resulting financial statements have met the qualitative characteristics of financial statements or financial statement information. relevant, reliable, comparable and understandable.

Based on hypothesis testing, it shows that the agency accounting system variable has a positive and significant effect on the quality of financial reports in the work unit within the Regional Office of the Ministry of Religion of Gorontalo Province, then **H3 is accepted.**

The results of this study are in line with research conducted by Akbariah & Classification, (2018), the agency accounting system has a positive effect on the quality of financial reports at the Ministry of Religion of Banten Province. Then Hazrita, Rasuli, & Kamaliah, (2019) The Agency Accounting System (SAI) affects the quality of financial reporting accountability in work units within the Regional Office of the Ministry of Religion of Riau Province.

CONCLUSION

Based on the results of the research and discussion in the previous chapter, the following conclusions can be drawn: 1. The results show that the competence of financial managers has a positive and significant impact on the quality of financial reports in the work unit of the Regional Office of the Ministry of Religion of Gorontalo Province. This is because the financial managers in the work unit within the Regional Office of the Ministry of Religion of Gorontalo Province have been equipped with a lot of knowledge through guidance/socialization related to increasing the knowledge, abilities, and skills needed to produce quality financial reports. 2. The results of the study indicate that the workload of financial managers has no significant effect on the quality of financial reports in the work unit within the Regional Office of the Ministry of Religion of the Province of Gorontalo. This is because there is guidance every time there are difficulties from related agencies, both from KPPN, KPKNL, and also the coordinator of the Regional Office of

the Ministry of Religion of Gorontalo Province as the coordinator of the work unit area. Problems faced are always resolved every month with reconciliation carried out by work units both internally and externally. So that the physical, mental and time workload received by financial managers is reduced which does not affect the quality of financial reports. 3. The results show that the agency's accounting system has a positive and significant effect on the quality of financial reports in the work unit within the Regional Office of the Ministry of Religion of Gorontalo Province. This is because the work unit within the Regional Office of the Ministry of Religion of Gorontalo Province has implemented an accounting process based on the Agency Accounting System, so that the resulting financial reports have met the qualitative characteristics of financial statements or financial statement information that is relevant, reliable, comparable and understandable. 4. The results show that the competence of financial managers, workload of financial managers, and agency accounting systems have a simultaneous and significant effect on the quality of financial reports. This means that the better the competence of financial managers, the more directed the workload assigned to financial managers, and the better the implementation of the agency's accounting system, the goal of making quality financial report information can be achieved.

Based on the conclusion, the writer suggests several things, including:

1. It is expected that the financial manager of the work unit within the Regional Office of the Ministry of Religion of Gorontalo Province will continue to improve knowledge, abilities, and skills in the field of finance in maintaining the quality of financial reports.
2. It is expected to increase the number of employees in the financial sector, especially work units whose financial report preparers are still concurrently working.
3. To continuously improve the quality of financial reports by complying with the application of the agency accounting system in accordance with Government Regulation no. 71 in 2010.
4. To continue to improve the competence of financial managers, reduce workload, and implement SAI properly, in order to maintain the quality of financial reports.

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