

**THE EFFECT OF HUMAN RESOURCES COMPETENCY AND THE  
IMPLEMENTATION OF THE REGIONAL FINANCIAL ACCOUNTING SYSTEM  
TOWARD THE REGIONAL FINANCIAL STATEMENT QUALITY  
(AT THE REGIONAL FINANCIAL UNIT IN SALATIGA CITY)**

**THESIS**

**Submitted to the Faculty of Economics and Business**

**To fulfill Some Part of the Requirements  
For Achieving the Bachelor of Economics**



**1956**

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## MOTTO

A comfort zone is a beautiful place, but nothing ever grows there. If you want to create the mindset of a happy, successful person, you have to accept that the best things in life happen at the exit ramp of your comfort zone.

- **Unknown** -

It's not what you do once in a while, it's what you do day in and day out that makes the difference.

- **Jenny Craig** -

It's easy to take small steps. The real question – are you willing to take enough of them? When you are, anything is within your reach.

- **R. Marston** -

Don't beat yourself up for where you are right now. It's YOUR timeline, not anyone else's, and nothing is off schedule.

- **Anastasia Karina Halim** -



## **PREFACE**

The title of this thesis is “the effect of human resources competency and the implementation of the regional financial accounting system toward the regional financial statement quality” to fulfill some part of the requirements for achieving the Bachelor of Economics in the Universitas Kristen Satya Wacana Salatiga.

This thesis aimed at proving empirically the effect of human resources competency and the implementation of the regional financial accounting system towards regional financial statement quality. It is a need to see the effect of human resources competency and the implementation of financial accounting system because it can improve the quality of financial statement by increasing the competency of human resources. For the practical benefit, competency models can be used in training and development programs if there is any changing in government regulations in making the financial statement for governmental entities. For the theoretical benefit, this research is prospected as a contribution to science and as a reference for the next study with a similar topic in the future.

The author realizes that this thesis has many inadequacy and limitations. Therefore, the author expects suggestions and criticisms that can build in order to improve this thesis. To all those who have helped in writing this thesis, the end of the author says thank you and may God bless us all.

1956

Salatiga, June 22, 2017

The Researcher

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Praise the Lord I have given HIS grace, strength, patience, and spirit. Therefore, the author can finish the thesis entitled “**THE EFFECT OF HUMAN RESOURCES COMPETENCY AND THE IMPLEMENTATION OF THE REGIONAL FINANCIAL ACCOUNTING SYSTEM TOWARD THE REGIONAL FINANCIAL STATEMENT QUALITY**” as one of the requirements for achieving a Bachelor of Economics.

The researcher also wishes to express his deep and sincere gratitude for those who have guided in completing this paper. We realize that in the process of writing this paper is still far from perfection, both material and way of writing. Nevertheless, We have tried with all of our skills and knowledge that can be completed properly and therefore. We also accept any comments, suggestions, and critiques to improving this paper. Therefore, on this occasion, the author would like to express my gratitude to:

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9. All staffs in the Financial Units in Salatiga City who helped the researcher to collect the data.



May God always bless and gives His grace to all parties and their families who have helped the researcher in completing this thesis. The researcher realizes that this paper is far from perfection, therefore, the researcher expects constructive suggestions and criticism in order to improve this thesis, therefore, can be useful for every reader and further research.

Salatiga, June 22, 2017

The researcher



## ABSTRACT

This research aimed at proving the effect of human resources competency and the implementation of the regional financial accounting system towards regional financial statement quality empirically. The researcher used multiple regression analysis. The data collection technique used the questionnaire and interviewed the object. The object of this research is the regional financial units in Salatiga City. The respondents are the employees who related in making the financial statements each unit. The researcher found that there is a significant effect between human resources competency and the implementation of financial accounting system toward the financial statement quality in the regional units in Salatiga city.

**Keyword:** *Human Resources Competency, Financial Accounting System, Financial Statement Quality*



## SARIPATI

*Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh kompetensi sumber daya manusia dan penerapan sistem akuntansi keuangan daerah terhadap kualitas laporan keuangan daerah. Peneliti menggunakan analisis regresi berganda. Teknik pengumpulan data menggunakan kuesioner dan wawancara objek. Objek penelitian ini adalah unit keuangan daerah di Kota Salatiga. Responden adalah karyawan yang terkait dalam pembuatan laporan keuangan masing-masing unit. Peneliti menemukan bahwa ada pengaruh yang signifikan antara kompetensi sumber daya manusia dan penerapan sistem akuntansi keuangan terhadap laporan keuangan kualitas di unit regional di kota Salatiga.*

**Kata Kunci:** *Kompetensi Sumber Daya Manusia, Sistem Akuntansi Keuangan, Kualitas Laporan Keuangan*



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## GLOSSARY OF TERMS

- APBN : Anggaran Pendapatan dan Belanja Negara - State Budget
- BAPELITBANGDA : Badan Perencanaan, Penelitian dan Pengembangan Daerah - A government body at the city level dealing with the preparation and implementation of regional policies in the field of personnel
- BK DIKLATDA : Badan Kepegawaian, Pendidikan, dan Pelatihan Daerah - A government body at the city level dealing with preparing the materials of coordination, coaching, controlling, executing of duties and implementing technical policy of organizing functional training
- BKD : Badan Keuangan Daerah - A government body at the city level dealing with revenue, financial management and assets based on the principle of autonomy and co-administration
- Dinas Pangan : A government body at the city level dealing with carrying out coordination in the context of diversifying food consumption, improving the quality and security of food, promoting food and analyzing food consumption and technology
- Dinas PKP : Dinas Perumahan dan Kawasan Pemukiman - Department of Housing and Residential Area
- DINKES : Dinas Kesehatan - Department of Public Health
- DINKOP UKM : Dinas Koperasi, Usaha Kecil dan Menengah - Department of Cooperative and Small-Medium Enterprises
- DINSOS : Departemen Sosial - Department of Social
- DISBUDPAR : Dinas Kebudayaan dan Pariwisata - Department of Culture and Tourism
- DISDALDUK DB : Dinas Pengendalian Penduduk dan Keluarga Berencana - A government body at the city level dealing with organizing the household affairs in the field of women's Empowerment and family planning
- DISDAG : Dinas Perdagangan - Department of Trade Service

DISDIK	: Dinas Pendidikan - Department of Education
DISDUK CAPIL	: Dinas Administrasi Kependudukan dan Pencatatan Sipil - Department of Population and Civil Registration
DISHUB	: Dinas Perhubungan - Department of Transportation
DISKOMINFO	: Dinas Komunikasi dan Informasi - Department of Communication and Information
DISPERNAKER	: Dinas Perindustrian dan Tenaga Kerja - Department of Industry and Manpower
DISPERSIP	: Dinas Perpustakaan dan Kearsipan - Department of Libraries and Achieves
DISPORA	: Dinas Pemuda dan Olahraga - Department of Youth and Sport
DISTAN	: Dinas Pertanian - Department of Agricultural
DLH	: Dinas Lingkungan Hidup - Department of Environmental
DPM PTSP	: Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu - A government body at the city level dealing with implementing the preparation and implementation of regional policies in the field of investment and integrated services one door
DPU PR	: Dinas Pekerjaan Umum dan Penataan Ruang - Department of Public Works and Spatial Planning
DP3A	: Dinas Pemberdayaan Perempuan dan Perlindungan Anak - A government body at the city level dealing with improving the empowerment of women and ensuring the protection of children's rights as future leaders
Kecamatan	: Sub-District
KESBANGPOL	: Badan Kesatuan Bangsa dan Politik - A government body at the city level dealing with the draft and implementation of policy in the ideology and political matters

KNKG	: Komite Nasional Kebijakan Governance - National Committee of Governance Policy
MoHA	: Kementrian Dalam Negeri - Ministry of Home Affairs
NPM	: New Public Management – An approach to running public service organizations that is used in government and public service institution agencies, both sub national and national level. There are four models which are the efficiency drive, downsizing and decentralization, in search of excellence and public service organization.
OPD	: Organisasi Perangkat Daerah - The Regional Financial Unit
Permendagri	: Peraturan Menteri Dalam Negeri - Minister of Home Affairs Regulation
PNS	: Pegawai Negeri Sipil - Civil Servant
PP	: Peraturan Pemerintah - Government Regulation
PPK	: Pejabat Penatausahaan Keuangan - Financial Administration Officials Competence
PPTK	: Pejabat Pelaksana Teknis Kegiatan - Authority of Technical Executive Officer
SAPP	: Sistem Akuntansi Pemerintah Pusat - Central Government Accounting System
SATPOL PP	: Satuan Polisi Pamong Praja - A government body at the city level dealing with creating a peaceful and orderly so that the governance of the government can run smoothly and the community can do their activities safety
UU	: Undang-Undang - Law