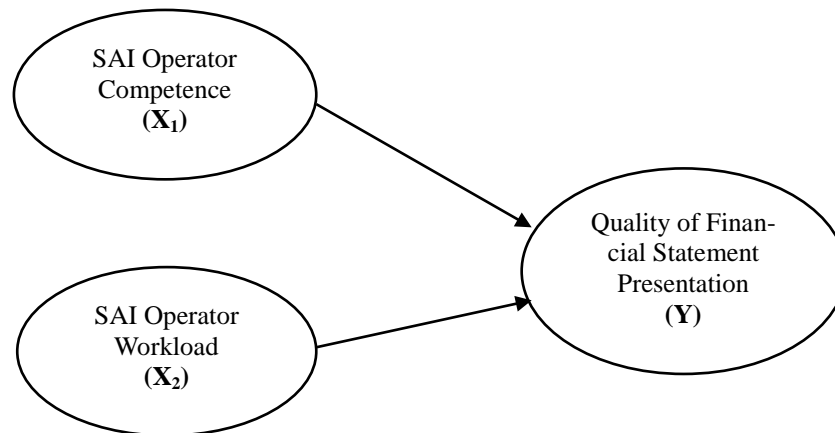


The low understanding of employees on their duties and functions can have an impact on delays in completing tasks that must be completed, one of which is the presentation of financial statements. The delay in presenting the financial statements means that the financial statements have not or do not meet the characteristics required in Government Regulation Number 71 of 2010. Based on the description above, the conceptual framework in this study is described as follows:

Scheme 1. Conceptual Framework



Research Hypothesis

Based on the theoretical concepts presented by previous researchers, the formulation of this research hypothesis is as follows:

1. H1: The competence and workload of SAI operators simultaneously have a positive and significant effect on the quality of financial statement presentation.
2. H2: Employee competence partially has a positive and significant effect on the quality of financial statement presentation.
3. H3: Workload partially has a negative and significant effect on the quality of financial statement presentation.

Research Methods

Types of research

This research is classified as quantitative research because in this study the hypothesis that has been stated previously was tested. This study examines the relationship between employee competence and operator workload that significantly affects the quality of presentation of the Southeast Sulawesi Legal and Human Rights Regional Office Financial Statements.

The type of data to be studied is secondary data, in the form of historical records or reports that have been compiled in archives (documentary data) and obtained directly from the research location using questionnaires, and distributed to respondents, namely all SAI operators consisting of SAI-BA (Accounting System) operators (Accrual-Based Agencies), and operators of SIMAK-BMN (State-Owned Property Management and Accounting Information System) in the Work Unit of the Southeast Sulawesi Ministry of Law and Human Rights Regional Office who are responsible for the presentation of financial statements in each work unit. Analysis of the data used in this study using the SPSS tool which consists of the results of multiple linear regression analysis and hypothesis testing.

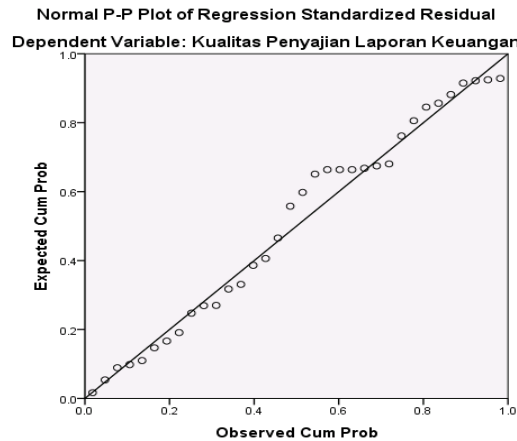
Research Result

Classic Assumption Test

Normality test

The normality test is used to determine whether regression is normally distributed or not, which can be seen in graph analysis 1. The scatter diagram of SPSS data processing results with the conclusion that if the data spread around the diagonal line and follows the direction of the diagonal line, then the model has met the assumption of normality. and vice versa if the data spreads away from the diagonal line then the model does not meet the assumption of normality (Santoso, 2012). The results of the normality test can be seen in Figure 1 below:

Figure 1. Normality Test Results



Source: Data Processing

Figure 1 above shows the data spread around the diagonal line where this result explains that the data to be regressed in this study is normally distributed.

Multicollinearity Test

Multicollinearity test is a condition where the independent variables influence each other strongly. A good multiple regression equation is an equation that is free from multicollinearity, the presence or absence of multicollinearity problems in a regression model can be detected with VIF (Variance Inflation Factor) and tolerance values. A regression model is said to be free from multicollinearity problems if it has a VIF value <10 and has a tolerance value above 0.1. The criteria for a regression model that is free from multicollinearity if it has a VIF value must not be more than the cut of point 5 (Imam Ghozali, 2011). The results of the multicollinearity test can be seen in Table 1 below:

Table 1. Multicollinearity Test Results

Model		Coefficients ^a		Cut of Point
		Collinearity Statistics		
		Tolerance	VIF	
1	(Constant)			≤ 5 (Imam Ghozali, 2011)
	Operator Competence	.980	1.020	
	Operator Workload	.980	1.020	

a. Dependent Variable: Quality of Financial Statement Presentation

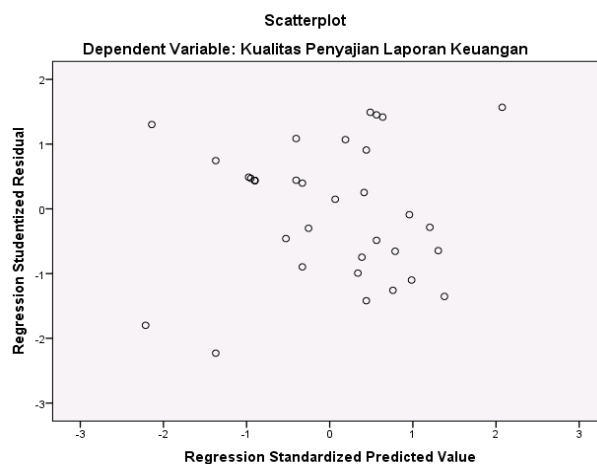
Source: Data Processing

Based on the results of data processing in the table above, the VIF value and tolerance of all variables in this study did not experience multicollinearity. This is indicated by the three variables which have a VIF value of less than 10. The test results indicate that in this regression model all variables are independent and there is no multicollinearity problem.

Heteroscedasticity Test

Detection of the presence or absence of heteroscedasticity problems in a regression model can be done by looking at the pattern of dots on a scatterplot graph with the basis for making decisions, namely if there is a certain pattern such as dots forming an orderly pattern then heteroscedasticity has occurred. The results of the heteroscedasticity test show that the points that spread do not form certain patterns and are spread well above the number 0 on the Regression Studentized Residual (y) axis.

Figure 2. heteroscedasticity test results



Source: Data Processing

The results of this test show that this regression model is free from heteroscedasticity problems so that the regression model is feasible to use to predict employee performance variables based on independent variables.

Hypothesis test

Multiple Linear Regression Equation Analysis

A good regression equation model meets the requirements of classical assumptions including all data are normally distributed, the model must be free from multicollinearity symptoms and free from heteroscedasticity. From the previous analysis, it has been proven that the equation model proposed in this study has met the requirements of the classical assumptions so that the equation model in this study is considered good. Based on the results of the multiple linear regression equation, the results are obtained as in the following table:

Table 2. Results of Multiple Linear Regression Analysis

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.371	.803		.462	.647
	Operator Competence	.660	.127	.681	5.181	.000
	Operator Workload	.239	.130	.242	1.840	.075

a. Dependent Variable: Quality of Financial Statement Presentation

Source: Data Processing

Based on the table above, the multiple linear regression equations in this study are:

$$Y = 0.371 + 0.660X1 + 0.239X2$$

1. The regression coefficient X1 for the operator competency variable is positive 0.660, meaning that the influence of the competency variable is in the direction of improving the quality of the presentation of financial reports at the Regional Office Work Unit of the Ministry of Law and Human Rights in Southeast Sulawesi. Where this shows that the competence variable has a positive influence in improving the quality of the presentation of financial statements. Thus the results of this study can prove that the better/higher competence of the operator employees involved in the preparation of financial statements, the more significant positive contributions can be made to improving the quality of presentation of financial statements in the work unit of the Regional Office of the Ministry of Law and Human Rights in Southeast Sulawesi.
2. The regression coefficient X2 for the operator's workload variable is positive 0.293, meaning that the effect of the operator's workload variable is in line with improving the quality of the presentation of financial statements at the Regional Office Work Unit of the Ministry of Law and Human Rights in Southeast Sulawesi. Where this shows that with the workload experienced by SAI operators, the quality of the presentation of financial reports produced at the Work Unit of the Southeast Sulawesi Ministry of Law and Human Rights Regional Office will be maintained.

Coefficient of Determination (R²)

The coefficient of determination is a quantity that indicates the magnitude of the variation in the dependent variable (Quality of Financial Statements) which can be explained by the independent variable (employee competence and operator workload). The coefficient of determination is used to measure how far the variables of employee competence and workload are in explaining the variable quality of financial statement presentation. The value of the coefficient of determination is determined by the value of R square can be seen in the following table:

Table 3. Value of Coefficient of Determination (R square)

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.689 ^a	.475	.442	.48028	2.051
a. Predictors: (Constant), Operator Workload, Operator Competence					
b. Dependent Variable: Quality of Financial Statement Presentation					

Source: Data Processing

Based on the table, it is obtained a value (R²) of 0.475, which means that the ability of the independent variables, namely the competence and workload variables of operators can explain the variation of the variable quality of presentation of financial statements at the Regional Office of the Ministry of Law and Human Rights in Southeast Sulawesi, which is 47.5% and the remaining 52.5% influenced by other variables outside the research model.

Simultaneous Test / F-Test

A simultaneous test/F-test was conducted to determine the level of positivity and significance of all independent variables of competence and workload on the dependent variable of the quality of financial statement presentation. The results of the F test in this study can be seen in the following table:

Table 4. Simultaneous Hypothesis Testing Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6.480	2	3.240	14.045	.000 ^b
	Residual	7.151	31	.231		
	Total	13.631	33			
a. Dependent Variable: Quality of Financial Statement Presentation						
b. Predictors: (Constant), Operator Workload, Operator Competence						

Source: Data Processing

Based on the table above, the results of the F-count are 14,045 while F-table at = 0.05 with numerator degree 2 and denominator degree 31 obtained F_(table) of 3.30 so from this result it is known that F-count > F-table, and significance of 0.000 or less than = 0.05. Thus, it can be concluded that the variables of competence and operator workload together have a positive and significant effect on the dependent variable, namely the quality of the presentation of financial statements.

Discussion

Simultaneous Effect of Competence and Operator Workload on the Quality of Financial Statement Presentation

Competence variables and operator workload together have a positive and significant effect on the quality of financial statement presentation at the Regional Office Work Unit of the Ministry of Law and Human Rights in Southeast Sulawesi. This means that if the competence and workload of operators together experience a change or increase, it will have a significant impact on the quality of the presentation of financial statements.

This can be proven by respondents' responses regarding the quality of financial reports, with an average score of good/high answers, most of the operators preparing financial statements at the Regional Office of the Ministry of Law and Human Rights in Southeast Sulawesi stated that they were good in implementing the presentation of the quality of financial reports. If we look at the indicators as stated in PP no. 71 of 2010 concerning Government Accounting Standards (SAP), which are relevant, reliable, understandable, and comparable.

Financial statements are a very important tool to obtain information about the financial position of the results that have been achieved by the organization concerned (Munawir, 2010:31). Financial statements are a reflection to know the government is running well or not. Financial reports can be said to be of good quality if the resulting financial statements meet the qualitative

characteristics of financial statements as stated in the Governmental Accounting Conceptual Framework (Government Regulation No. 71 of 2010), among others, relevant, reliable, comparable, and understandable.

The results of this study are strengthened and are in line with research conducted by Henny Evita Minaruly Gultom (2016) which found that human resource competence and the workload of SAI operators had a positive and significant effect on the quality of financial statement presentation.

The Influence of Competence on the Quality of Financial Statement Presentation

The results of this study indicate that competence has a positive and significant effect on the quality of the presentation of financial statements at the Regional Office Work Unit of the Ministry of Law and Human Rights in Southeast Sulawesi. Thus the results of this study can prove that a good level of competence can make a significant contribution to improving the quality of financial reports. This research reflects that good competency reflected through motives (motives), characteristics, self-concept, knowledge, skills can support variations in change and have a positive and significant contribution to improving the quality of presentation of financial statements. Thus, the more competent the human resources for preparing financial statements, the better the quality of the presentation of the resulting financial statements.

Qualified human resources, supported by educational background, often attend training, have experience in finance, have good behavior, and are responsible for work. This is necessary to be able to apply the existing accounting system. Competent human resources who have an understanding of government accounting and good financial management will be able to compile financial reports that meet the characteristics of financial statements so that government financial reports are of high quality.

The results of this study are in line with research conducted by Agus Muhardi Amin, Erlina, and Syamsul Bahri (2017), Irwan (2017), Darwanis and Rahman (2016) stating that competence has a positive effect on the quality of financial statements. However, different results are shown by research conducted by Fadilah Hazrita, M. Rasuli, and Kamaliah (2017), Fikri, Inapty and Martiningsih (2019), Irwansyah, Tantri Wulandari (2018), Lilis Wijayanti (2017) which found that competence does not affect the quality of financial statements.

The Effect of Operator Workload on the Quality of Financial Statement Presentation

The results of the study revealed that the operator's workload variable had a positive but not significant effect on the preparation of the quality of the presentation of financial reports at the Regional Office Work Unit of the Ministry of Law and Human Rights in Southeast Sulawesi. This shows that the operator's high workload will affect the quality of the presentation of financial statements but the effect does not show significant results. Good management of the operator's workload and the distribution of job descriptions that are tailored to the competence of the SAI operators can minimize the workload of the SAI operators so that statistically it does not affect the quality of the presentation of financial statements. The quality of the financial statements prepared is maintained.

The high workload of an SAI operator, in which the SAI operator has many tasks to complete while the time he has is limited, the SAI operator will tend to accept explanations and not focus more on the Financial Statements he gets. When the workload of the SAI operator is high and many tasks must be completed, the SAI operator is not optimal in carrying out inspections. According to Menpan (1997), the workload is a collection or number of activities that must be completed by an organization or position holder within a certain period. If the information contained in the Government Financial Statements meets the criteria for the qualitative characteristics of the Government Financial Statements as required in Government Regulation Number 71 of 2010, it means that the government can realize transparency and accountability in financial management.

The results of this study are not in line with the workload research associated with the workload of the auditor profession conducted by Fitriany and Setiawan (2017) whose results show that workload has a negative effect on audit quality and Nasution's research (2018) states that workload has a negative effect on increasing audit quality. auditor's ability to detect fraud symptoms due to excessive workload.

Research Limitations

This study has the following limitations:

1. This research cannot be generalized to all regional offices of the Ministry of Law and Human Rights in the territory of the Republic of Indonesia.
2. This study only uses a sample of SAI operators at the Regional Office of the Ministry of Law and Human Rights in Southeast Sulawesi, so the results of the study cannot be generalized to represent all SAI operators in Indonesia.
3. Only using competence and workload variables as factors that affect the quality of financial statement presentation while many other factors affect the quality of financial statement presentation such as technology utilization, supervisor support, organizational commitment, an internal control system that have not been included in this study.
4. The research was conducted using data collection through questionnaires distributed to respondents which allowed for a response bias.

Conclusions and Suggestions

Conclusion

Based on the results of the discussion and research findings, some conclusions can be drawn from this research as follows:

1. The competence and workload of SAI operators simultaneously have a significant effect on the quality of the presentation of financial reports at the Regional Office of the Ministry of Law and Human Rights in Southeast Sulawesi. This means that the higher the competence of human resources and the workload of operators, the better the quality of the presentation of the financial statements produced will be.
2. There is a significant influence between the competence of human resources on the quality of financial reports at the Regional Office of the Ministry of Law and Human Rights in Southeast Sulawesi. It means that. The better the competence of human resources, the better the quality of the financial statements produced, or the more competent the human resources of preparing financial statements, the better the quality of presentation of the financial statements produced.
3. There is no significant effect between the operator's workload on the quality of the presentation of financial reports at the Regional Office of the Ministry of Law and Human Rights in Southeast Sulawesi. This means that good workload management and adaption to the competence of SAI operators can minimize the workload of SAI operators so that the quality of presentation of financial statements is getting better.

Suggestion

Based on the conclusions that the researchers put forward above, the researchers will submit several suggestions, including:

1. For the Regional Office of the Ministry of Law and Human Rights in Southeast Sulawesi
 - a. The Regional Office of the Ministry of Law and Human Rights in Southeast Sulawesi should be more thorough in producing financial reports so that they are free from repeated errors so that the quality of the resulting financial reports will be better.
 - b. The Regional Office of the Ministry of Law and Human Rights in Southeast Sulawesi should further improve the competence of human resources in the accounting field, such as conducting training related to the administration of financial statements so that employees understand the accounting cycle well so that the quality of financial reports produced is good.
 - c. To maintain the quality of presentation of financial reports, office heads in work units can increase the number of employees in the financial sector, especially work units whose financial report preparers are still concurrently working.
2. For Further Research
 - a. The variables used in this study are limited, therefore further researchers can add other variables related to the quality of financial statements.
 - b. The number of samples in this study is still too small. For further researchers, it is expected to increase the number of samples so that the picture of the research results is closer to the actual conditions.
 - c. Completing the research method by using a list of questions and conducting direct interviews to obtain more accurate data.

References

- [1] Amin, Agus Muhardi. 2017. Pengaruh Kompetensi dan Sistem Akuntansi Instansi Terhadap kualitas Pertanggungjawaban Laporan Keuangan Pada Unit Pelaksana Teknis (UPT) Kementerian Pendidikan Nasional Provinsi Sumatera Utara. Tesis S2 Pascasarjana Universitas Sumatera Utara, Medan.
- [2] Anisma, Yuneita, Amir Hasan dan Sepri. 2018. Pengaruh Kompetensi Sumber Daya Manusia, Penerapan Sistem Akuntansi Keuangan Daerah dan Sistem pengendalian Intern terhadap Kualitas Laporan Keuangan Pemerintah Daerah Studi Empiris pada SKPD Kabupaten Kuantan Singingi. JOM FEKOM Vol. 1. Universitas Riau. Pekanbaru.
- [3] Agus Muhardi Amin, Erlina, Syamsul Bahri. 2017. Pengaruh Kompetensi dan Sistem Akuntansi Instansi Terhadap Kualitas Pertanggungjawaban Laporan Keuangan Pada Unit Pelaksana Teknis (UPT) Kementerian Pendidikan Nasional Provinsi Sumatera Utara.
- [4] Bastian, Indra. 2010. Akuntansi Sektor Publik Suatu Pengantar Edisi Ketiga. Penerbit Erlangga: Jakarta.
- [5] Darwanis, Dana Siswar dan Aulia Rahman. 2016. Pengaruh Kompetensi, Pelatihan dan Sistem Akuntansi Instansi terhadap Kualitas Pertanggungjawaban Laporan Keuangan Pada Dana Dekonsentrasi. Jurnal Akuntansi Vol 2. Universitas Syiah Kuala. Aceh.
- [6] Dearnai dan Irwansyah. 2017. Pengaruh Kompetensi, Sistem Akuntansi Instansi Dan Sistem Pengendalian Intern Terhadap Kualitas Pertanggungjawaban Laporan Keuangan (Studi Pada Satuan Kerja di Wilayah Kerja KPPN Bengkulu).
- [7] Fadilah, M. Rasuli dan Kamaliah. 2017. Pengaruh Kompetensi dan Sistem Akuntansi Instansi Terhadap Kualitas Pertanggungjawaban Laporan Keuangan pada Satuan Kerja di Lingkungan Kanwil Kementerian Agama Provinsi Riau. Jurnal Akuntansi Vol 9. Universitas Riau.
- [8] Fahriani, Mega Silvia. 2018. Pengaruh *Workload* dan Spesialisasi Auditor terhadap Kualitas Audit (Studi Kasus pada Auditor di KAP Big Four). Jurnal Ilmiah Vol 3. Universitas Bakrie.
- [9] Fikri, M Ali, Inapty, Biana Adha dan Martiningsih, RR Sri Pancawati. 2019. Pengaruh Penerapan Standar Akuntansi Pemerintahan, Kompetensi Aparatur dan Peran Audit Internal Terhadap Kualitas Informasi Laporan Keuangan Dengan Sistem Pengendalian Intern Sebagai Variabel Moderating. Universitas Mataram NTB. Simposium Nasional Akuntansi XVIII Medan.
- [10] Fitriany dan Liswan Setiawan. 2017. Pengaruh *Workload* Dan Spesialisasi Auditor Terhadap Kualitas Audit Dengan Kualitas Komite Audit Sebagai Variabel Pemoderasi. Jurnal Akuntansi Dan Keuangan. Volume 8-10 No 1 hal 36 – 53. Universitas Indonesia.
- [11] Henny Evita Minaruly Gultom. 2016. Pengaruh Kompetensi Dan Beban Kerja Operator Sistem Akuntansi Instansi (SAI) Terhadap Kualitas Penyajian Laporan Keuangan Pada Kantor Wilayah Kementerian Hukum Dan HAM Provinsi Lampung. Tesis. Program Pascasarjana Ilmu Akuntansi. Fakultas Ekonomi dan Bisnis. Universitas Lampung.
- [12] Indriasari, Desi dan Ertambang Nahartyo. 2008. Pengaruh Kapasitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi dan Pengendalian Intern Akuntansi Terhadap Nilai Informasi Pelaporan Keuangan Pemerintah Daerah (Studi pada Pemerintah Kota Palembang dan Kabupaten Ogan Illir). Kumpulan Makalah Simposium Nasional Akuntansi XI. 23-24 Juli. Pontianak.
- [13] Irwan, Dedi. 2017. Pengaruh Penerapan SPIP, Kompetensi SDM dan Penerapan SAP terhadap Kualitas Laporan Keuangan Pemerintah Provinsi Sumatera Barat. Tesis. Program Magister Manajemen Universitas Negeri Padang.
- [14] Irwansyah., Wulandari, Tantri. 2018. Pengaruh Kompetensi Aparatur Penata Laporan Keuangan Dan Peran Aparat Pegawai Intern Pemerintah (APIP) Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Di Provinsi Bengkulu. Jurnal Akuntansi. Vol 8, No 3. ISSN 2303-0356.
- [15] Manuaba. 2010. Ergonomi, Kesehatan dan Keselamatan Kerja. *Proceedings Seminar Nasional Ergonomi*. Surabaya.
- [16] Mardiasmo. 2004. Akuntansi Sektor Publik (Edisi Kedua). Yogyakarta: Andi.
- [17] Mardiasmo. 2012. Akuntansi Sektor Publik. Yogyakarta.
- [18] Menpan. 1997. Definisi Beban Kerja. <http://www.bkn.go.id>. (diakses pada tanggal 6 Desember 2020).
- [19] Munandar, A. S. (2011). Psikologi Industri dan Organisasi. Jakarta: Universitas Indonesia (UI-Press).
- [20] Munawir, S. 2010. Analisis laporan Keuangan Edisi keempat. Cetakan Kelima Belas. Yogyakarta: Liberty.
- [21] Nasution, Hafifah. 2018. Pengaruh Beban Kerja, Pengalaman Audit dan Tipe Kepribadian terhadap Skeptisme Profesional dan Kemampuan Auditor dalam Mendeteksi Kecurangan. *Paper Akuntansi Universitas Islam Negeri Syarif Hidayatullah Jakarta*.
- [22] Palan, R. 2007. *Competency Management: Teknis Mengimplementasikan Manajemen SDM Berbasis Kompetensi untuk Meningkatkan Daya Saing Organisasi*. PPM. Jakarta.
- [23] Peraturan Menteri Keuangan No. 210/PMK.05/2013 Tentang Pedoman Rekonsiliasi Dalam Rangka Penyusunan Laporan Keuangan Lingkup Bendahara Umum Negara dan Kementerian/Lembaga.
- [24] Peraturan Pemerintah No. 71 Tahun 2010. Tentang Standar Akuntansi Pemerintah.
- [25] Sukmaningrum, Tantriani. 2012. Analisis Faktor-Faktor Yang Mempengaruhi Kualitas Informasi Laporan Keuangan Pemerintah Daerah (Studi Empiris Pada Pemerintah Kabupaten Dan Kota Semarang). Skripsi. Universitas Diponegoro. Semarang.
- [26] Suma'mur, P.K. 2016. *Higiene Perusahaan dan Kesehatan Kerja*. PT. Toko Gunung Agung. Jakarta.
- [27] Wijayanti, Lilis. 2017. Pengaruh Kompetensi Sumber Daya Manusia, Sistem Pengendalian Intern Dan Teknologi Informasi Terhadap Kualitas Laporan Keuangan Pemerintah Daerah (Studi Empiris Pada Dinas Pendapatan Pengelolaan Keuangan dan Aset Daerah (DPPKAD) Kabupaten Sukoharjo). Skripsi. Fakultas Ekonomi dan Bisnis. Universitas Muhammadiyah Surakarta.