

THE EFFECT OF AGENCY ACCOUNTING SYSTEM AND INTERNAL CONTROL ON THE QUALITY OF FINANCIAL STATEMENTS

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Abstract

This study aims to determine the influence of the agency's accounting system and internal control on the quality of financial statements at the Directorate General of Learning and Student Affairs of the Ministry of Research, Technology and Higher Education using two variables, namely the agency's accounting system, internal control, and the quality of financial statements. The sampling technique uses *purposive sampling*, the criteria are employees / officials who work to handle the Accounting System of the Agency, namely SAK and SIMAK-BMN operators, Head of Subbag, Head of Bag and Assistant Director II for General Administration and Finance who handles the preparation of Financial Statements. The questionnaire used in this study was 102 respondents. Before using multiple linear regression analysis, first conduct data quality tests (validity tests and reliability tests) and classical assumption tests (normality tests, multicollinearity tests and heteroscedasticity tests) with the SPSS version 21 program. The results showed that the agency's accounting system and internal control have a positive and significant effect on the quality of financial statements so that the agency's accounting system and internal control need to be applied in the preparation of financial statements within government agencies.

Keywords: Agency Accounting System, Internal Control, Quality of Financial Statements

1. Introduction

The Ministry of Research, Technology and Higher Education has a large organizational scale, wide geographical distribution and decentralized treasury authority with a large number of offices / work units spread throughout Indonesia, requires a budget management system that is able to support the implementation of activities and achievement of organizational goals of each work unit quickly, precisely and accountably.

Financial Statements as one part of budget management are a form of work unit accountability for the implementation of the State Budget in the form of Budget Realization Reports, Balance Sheets and Notes to Financial Statements prepared based on the Agency's Accounting System. Reliability of financial statements produced by the work unit (*satker*) with a reconciliation process. Reconciliation is the process of matching financial transaction data processed with different systems/sub-systems based on the same source document. Reconciliation is one of the main keys in the preparation of credible financial statements. This is because of its role in minimizing the occurrence of recording differences, thus impacting the validity and accuracy of the data presented in the financial statements.

The quality of financial statements on government entities within the Ministry of Research, Technology and Higher Education shows optimal inaccuracies in the presentation of each financial statement in each budget period. Inaccuracies in assessing the quality of financial statements indicate weaknesses in the Government Accounting System that are not complied with by all budget managers.

Related to the decline in the quality of financial statements of government entities within the Ministry of Research, Technology and Higher Education, the Audit Board asked the government to prepare a maximum action plan in making financial statements, improving asset arrangement, improving human resources, utilizing information technology and maximizing cooperation with universities.

The performance of users of the Agency Accounting System (SAI) carried out by the work unit affects the success of an accounting system user in the implementation of work involving the use of the Agency Accounting System (SAI). This is because each agency uses the Agency Accounting System (SAI) as a means / system to produce financial statements. To be able to master the operation of the Agency Accounting System (SAI), each employee must have good performance in using the Agency Accounting System (SAI). With good job performance of Agency Accounting System (SAI) users, it is expected that financial statement accountability can be of high quality.

The quality of financial statements is not optimal due to low compliance with the procedures set out in SAI. If we look at the report of the State Treasury Service Office (KPPN) every month there are still many work units both state universities and state polytechnics that do not carry out the reconciliation schedule on time, which is ten (10) working days every month, this can result in the data in the financial statements being inaccurate and not necessarily correct, because it is not in accordance with the data at the State Treasury Service Office (KPPN) of the Ministry of Finance.

Understanding and knowledge is also very important for SAI users or operators who handle SAI. Since SAI was enacted from 2005 only a few trainings or technical guidance have been provided to SAI users, most SAI users only learn on their own by reading diktats or literature that have been given by the Ministry of Finance, changes that occur along with the growing need for accounting but not along with the increasing knowledge of SAI users which causes the quality of financial statements to be not optimal.

Inadequate capacity and human resources are one of the factors related to the quality of financial statements in each agency. Many SAI users from operators, verifiers and validators do not have an accounting education background, so many of them do not understand and understand the financial statements themselves. The number of personnel handling financial statements is also still very limited and has not met the needs. There is no regeneration among SAI users so that only certain people can operate the Agency Accounting System itself, so that the financial statements made are not optimal.

Coordination between the responsible units is also very necessary between SAK operators and SIMAK BMN operators must be aligned and in line because the data inputted must be correct data and in universities there is still a lack of coordination between SAK operators and SIMAK BMN due to conditions such as different locations or not one building so that it is possible for delays in inputting data. What often happens in high deserts is that SIMAK BMN operators are not fast in receiving data from SAK operators so they do not know what transactions occur in the month concerned. This results in incorrect input or even data that should not be inputted so that existing financial statements also become less accurate or even wrong.

Other factors that affect the quality of financial statements are internal control factors that are less effective. No matter how good the planning system prepared by the budget manager is, if it is not accompanied by effective control, it cannot provide optimal performance.

Things that affect the quality of financial statements include compliance with the procedures that have been set in the Agency Accounting System (SAI), if users of the Agency Accounting System (SAI) do not carry out the established procedures, it can affect the financial statements, lack of guidance and training for employees who handle the Agency Accounting System (SAI) can also affect the quality of financial statements. The officers of the Agency Accounting System (SAI) are also strongly supported by the capacity of work facilities and task infrastructure as well as the quality of human resources that are still minimal to have a major influence on the quality of financial statements.

In connection with this, an understanding of the Agency Accounting System (SAI) and internal control is needed in making quality agency financial statements and is no exception for satker under the Directorate General of Learning and Student Affairs.

Research Objectives To investigate and explain that the Internal Accounting System and Internal Control affect the Quality of Financial Statements both partially and simultaneously

2. Theoretical Background

2.1 Quality of Financial Statements

Quality financial statements must meet several criteria, according to SAP (2005, 31) as follows:

1. Relevant. The processed data and information presented in the financial statements only have something to do with the transaction concerned.
Whether or not an information is material depends on: a) the size of the post and b) errors caused by negligence in listing what should be included to be not included and errors in recording.
2. Reliable. The information presented in the financial statements must also meet reliable qualities, namely free from misleading understandings, material errors and reliable to the user as a faithful *representation of* what should be presented or reasonably expected to be presented.
3. Comparable. The financial statements prepared must be comparable with previous periods to follow the development (*trend*) of the position and financial performance of the government concerned. In addition, it must also be comparable with other similar departments.
4. Verifiable/consistent. The information presented in the financial statements must be traceable to evidence of origin, both in the form of basic documents, valuable forms and physical assets concerned. This means that all transactions that occur can be accounted for by the commitment maker. Penyusunan laporan keuangan mengacu pada Peraturan Menteri Keuangan Nomor 171/PMK.05/2007 sebagaimana telah diubah dengan Peraturan Menteri Keuangan Nomor 233/PMK.05/2011 tentang Sistem Akuntansi dan Pelaporan.

Financial Statements are expected to provide useful information to report users, especially as a means to increase accountability / accountability and transparency of state

financial management in addition, financial statements are also intended to provide information to management in decision making in an effort to realize good governance.

2.2 Agency Accounting System

The Agency Accounting System, hereinafter abbreviated as SAI, is a series of computerized manual procedures ranging from data collection, recording, summarization to reporting financial position and financial operations at state ministries/institutions. SAI consists of the Financial Accounting System (SAK) and the State Property Management Information System (SIMAK-BMN).

Financial Accounting System is a sub-system of the Agency Accounting System which is a series of interconnected procedures for processing source documents in order to produce information for the preparation of balance sheets and financial statements and other managerial reports in accordance with applicable regulations.

To implement the Financial Accounting System (SAK), state ministries/agencies established the Budget User Accounting Unit (UAPA), Echelon 1 Budget User Assistant Accounting Unit (UAPPA-E1), Regional Budget User Assistant Accounting Unit (UAPPA-W) and Budget User Power Accounting Unit (UAKPA). UAKPA carries out data processing starting from recording source documents, both state budget receipts and expenditures, then conducting a posting process to produce a Budget Realization Report (LRA) and Balance Sheet.

The Budget Realization Report (LRA) and Computer Data Archive (ADK) are submitted by the Accounting Unit of the Budget User Authority (UAKPA) to the State Treasury Service Office (KPPN) no later than the 7th of the following month as material for data reconciliation and supervision of compliance with applicable laws and regulations. No later than 5 (five) days after the deadline for submitting financial statements to the State Treasury Service Office (KPPN), the Accounting Unit of the Budget User Authority (UAKPA) submits the reconciled financial statements to the Regional Budget User Assistant Accounting Unit (UAPPA-W) / Echelon 1 Budget User Assistant Accounting Unit (UAPPA-E1) along with computer Data Archive (ADK) and Reconciliation Minutes.

Financial statements of state ministries/institutions are submitted to the Minister of Finance c.q Director General of Treasury no later than 1 (one) month after the semester ends. Meanwhile, the Annual Financial Report is submitted no later than 2 (two) months after the fiscal year ends. Special LRA is submitted quarterly to the Directorate General of Treasury c.q Director of Information and Accounting. The annual Financial Report must be accompanied by a statement signed by the internal supervisory officer and a Statement of Responsibility signed by the minister/Head of the Institution/Regional Head.

The State Property Management and Accounting Information System (SIMAK BMN) is a sub-system of the Agency Accounting System (SAI) which is a series of procedures for processing source documents in order to produce appropriate and valid information for the preparation of State Property Balance Sheets and Reports (BMN) in accordance with applicable regulations. The report includes all reports of goods purchased or obtained at the expense of the State Budget or derived from other legitimate acquisitions. State Property (BMN) includes all goods purchased or obtained at the expense of the State Budget or derived from other legitimate acquisitions. Other legitimate acquisitions include transfers in, grants, cancellation of write-offs, and confiscation. BMN includes elements of fixed assets and inventories. Fixed assets are

tangible assets that have a useful life of more than 12 months to be used in government activities or utilized by the general public. While inventory is current assets in the form of goods or equipment intended to support government operational activities, and goods intended to be sold and or delivered in the context of service to the community. SIMAK-BMN is organized by the Accounting organizational unit by holding the principles of:

1. Compliance, which is carried out in accordance with legislation and generally accepted accounting principles.
2. Consistency, which is carried out continuously in accordance with applicable regulations.
3. Traceability, which uses standard classifications so as to produce reports that can be compared between accounting periods
4. Materiality, which is carried out in an orderly and orderly manner so that information that influences decisions can be revealed.
5. Objective, that is, carried out according to actual circumstances.
6. Completeness, which includes all BMN transactions that occur.

To implement SIMAK-BMN, Ministries/Agencies established the Goods User Accounting Unit (UAPB), Echelon 1 Goods User Assistant Accounting Unit (UAPPB-E1), Regional Goods User Assistant Accounting Unit (UAPPB-W) and Goods User Power Accounting Unit (UAKPB).

To support the reliability of BMN reports, each Goods accounting unit conducts an inventory of the BMN it controls which is carried out at least once in five years except for inventory and construction in the works carried out every year. Inventory Results are submitted to the Goods manager no later than three months after the completion of the final inventory. For land and buildings controlled by the manager of goods, an inventory is carried out at least once every five years. The Accounting System for the Financing and Calculation Budget Section (SA-BAPP) is a series of manual and computerized procedures ranging from data collection, recording, summarization to reporting financial position and financial operations on central financial transactions at State ministries/Institutions and the Minister of Finance as APP Budget User.

The government accounting system contained in the regulations mentioned above, aims to improve the quality of government financial statements and their performance, provide information for managerial purposes, transparency and accountability of government finances. In addition, it is also expected that the government accounting system can make accountability centers in the government able to make and prepare fast, accurate and complete financial statements that meet accountability as mandated.

2.3 Internal Control

Internal Control according to COSO (2013) is a process carried out by the board of directors, management, and staff, to make reasonable assurance regarding: (a) Operational effectiveness and efficiency; (b) Reliability of financial reporting; (c) Compliance with applicable laws and regulations.

Internal Control System according to Ahli Mulyadi (2016) states that the internal control system includes organizational structure, methods and measures that are coordinated to maintain organizational wealth, check the accuracy and reliability of accounting data, encourage efficiency and encourage compliance with management policies.

COSO's (2013) Internal Control-Integrated Framework, the most widely accepted internal control framework in the United States, outlines five components of internal control designed and implemented by management to provide reasonable assurance that control objectives will be achieved. The internal control components of COSO include the following: (1) Control Environment; (2) Risk Assessment; (3) Control Activities; (4) Information and Communication; (5) Monitoring.

The Control Environment consists of actions, policies and procedures that reflect the attitude of top management, directors and owners of the entity as a whole regarding internal control and its importance to the entity.

The control sub components are:

1. **Integrity and Ethical Values:** is the product of an entity's ethical and behavioral standards, as well as how they are communicated and enforced in practice which includes management actions to eliminate or reduce urges and temptations that might lead employees to commit dishonest, illegal, or unethical actions. It also includes communicating entity values and standards of conduct to employees through policy statements, codes of conduct and role models.
2. **Commitment to Competence:** is the knowledge and skills necessary to complete the task of defining one's job. Commitment to competence involves management's consideration of the level of competency for a particular job and how that level translates into the necessary skills and knowledge.
3. **Participation of the Board of Commissioners or Audit Committee:** plays an important role in effective corporate governance as it bears the final responsibility for ensuring that management has implemented appropriate internal controls and financial reporting processes.
4. **Management Philosophy and Operating Style:** management through its activities gives clear signals to the employees about the importance of internal control.
5. **Organizational Structure:** defines the existing lines of responsibility and authority.
6. **Human Resource Policy and Practice:** the most important aspect of internal control is personnel. If the employees are competent and trustworthy then other controls can be ignored.

On the basis of this, the framework of the basis of this research can be described as follows:

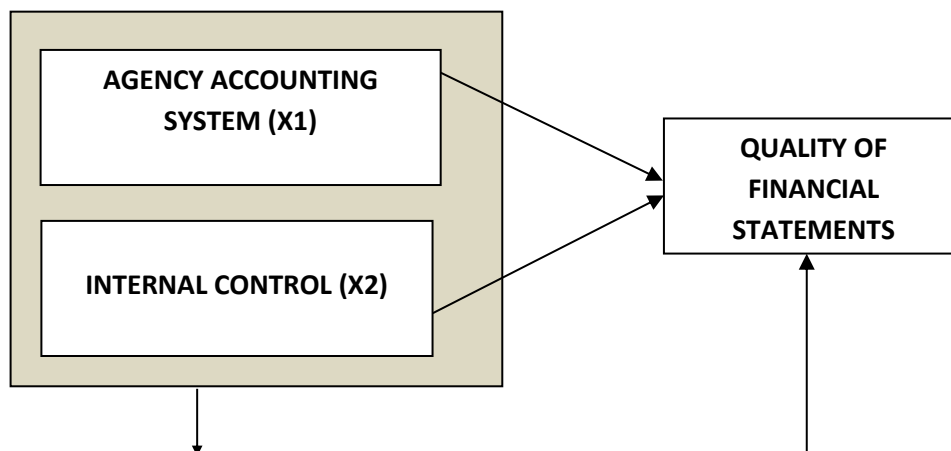


Figure 1. The effect of the independent variable on the dependent variable

3. Methods

The object of this study is the financial statements of the work unit under the Directorate General of Learning and Student Affairs of the Ministry of Research, Technology and Higher Education.

This research uses quantitative research methods with empirical studies on work units under the Directorate General of Learning and Student Affairs.

This research source uses primary data collected by distributing questionnaires to respondents who are related or directly related to the problem studied, namely leaders or employees within the Directorate General of Learning and Student Affairs. Secondary data is collected through relevant references and publications such as the Ministry of Finance and the findings of the Audit Board (BPK).

The population in this study is leaders and employees within the work unit under the Directorate General of Learning and Student Affairs who are directly related or related to the problems studied totaling 137 work units under the Directorate General of Learning and Student Affairs

The sample of this study was 102 samples who had filled out questionnaires and were directly related to the study. The sampling technique is carried out by purposive sampling.

The research data were analyzed using SPSS version 26 as an analytical tool consisting of: descriptive statistics, data quality testing, namely the reliability test and validity test, classical assumption test, and hypothesis test with the multiple-regression equation as follow:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

Information:

- α : Konstanta
- Y : Quality of Financial Statements
- X1 : Agency Accounting System
- X2 : Internal Control
- β_1, β_2 : Regression Coefficient
- e : Error

4. Results and Discussion

4.1 Research Object Description

To find out the picture or description of this research data, it can be seen from the average value (mean), standard deviation of each variable, seen in the following table.

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
SAI	102	43	75	60.83	8.981
PI	102	41	75	58.02	7.096
KLK	102	50	75	62.24	6.206
Valid N (listwise)	102				

Source: Data processing results

Based on the data processing above, the descriptive analysis has the following characteristics: (N) shows the number of data of 102 respondents with the characters of each variable as follows. (a) Variable Accounting System Agency (X1): has the smallest value (minimum) is 43, the largest value (maximum) is 75, the middle value (mean) is

60.83 and the standard deviation value is 8.981; (b) Internal Control Variable (X2): has characters with the smallest value (minimum) is 41, the largest value (maximum) is 75, the middle value (mean) is 58.02 and the standard deviation value is 7.096; (c) Financial Statement Quality Variable (Y): has characters with the smallest value (minimum) is 50, the largest value (maximum) is 75, the middle value (mean) is 62.24 and the standard deviation value is 6.206.

4.2 Data Quality Test

4.2.1 Validity Test Results

Based on the results of the validity test, which was measured by comparing the Pearson correlation value with r table. Then the results of the validity test in table 2 are as follows:

Table 2. System Variable Validity Test Results Accounting Agency (X1)

	R Tabel	Corrected Item- Total Correlation	Keterangan
SAI 1	0.1946	0.379	Valid
SAI 2	0.1946	0.201	Valid
SAI 3	0.1946	0.347	Valid
SAI 4	0.1946	0.246	Valid
SAI 5	0.1946	0.483	Valid
SAI 6	0.1946	0.556	Valid
SAI 7	0.1946	0.618	Valid
SAI 8	0.1946	0.722	Valid
SAI 9	0.1946	0.680	Valid
SAI 10	0.1946	0.774	Valid
SAI 11	0.1946	0.654	Valid
SAI 12	0.1946	0.616	Valid
SAI 13	0.1946	0.601	Valid
SAI 14	0.1946	0.645	Valid
SAI 15	0.1946	0.555	Valid
SAI 16	0.1946	0.483	Valid
SAI 17	0.1946	0.584	Valid
SAI 18	0.1946	0.576	Valid
SAI 19	0.1946	0.242	Valid
SAI 20	0.1946	0.271	Valid

Source: Data processing results

Based on the processing results presented in table 4.7 above, it is known that the value of all Corrected item total correlation in each question exceeds the value of r table = 0.1946, it can be concluded that all statements in the accounting system variable agency (X1) are valid.

Table 3 Internal Control Variable Validity Test Results (X2)

	R Table	Corrected Item- Total Correlation	Information
PI 1	0.1946	0.596	Valid
PI 2	0.1946	0.195	Valid
PI 3	0.1946	0.509	Valid
PI 4	0.1946	0.403	Valid
PI 5	0.1946	0.369	Valid
PI 6	0.1946	0.273	Valid
PI 7	0.1946	0.319	Valid
PI 8	0.1946	0.439	Valid
PI 9	0.1946	0.253	Valid
PI 10	0.1946	0.471	Valid
PI 11	0.1946	0.277	Valid
PI 12	0.1946	0.374	Valid
PI 13	0.1946	0.519	Valid
PI 14	0.1946	0.473	Valid
PI 15	0.1946	0.319	Valid
PI 16	0.1946	0.510	Valid
PI 17	0.1946	0.395	Valid
PI 18	0.1946	0.611	Valid
PI 19	0.1946	0.446	Valid
PI 20	0.1946	0.470	Valid

Source: Data processing results

Based on the results of data processing in table 4.8 above, it is known that the value of *Corrected item total correlation* exceeds the value of r table = 0.1946, it can be concluded that all statements on the internal control variable (X2) are valid

Table 4. Financial Statement Quality Validity Test Results (Y)

	R Table	Corrected Item- Total Correlation	Information
KL 1	0.1946	0.516	Valid
KL 2	0.1946	0.413	Valid
KL 3	0.1946	0.416	Valid
KL 4	0.1946	0.440	Valid
KL 5	0.1946	0.482	Valid
KL 6	0.1946	0.540	Valid
KL 7	0.1946	0.549	Valid
KL 8	0.1946	0.358	Valid
KL 9	0.1946	0.407	Valid
KL 10	0.1946	0.497	Valid
KL 11	0.1946	0.343	Valid
KL 12	0.1946	0.258	Valid
KL 13	0.1946	0.475	Valid
KL 14	0.1946	0.432	Valid
KL 15	0.1946	0.462	Valid
KL 16	0.1946	0.447	Valid
KL 17	0.1946	0.520	Valid
KL 18	0.1946	0.390	Valid
KL 19	0.1946	0.402	Valid
KL 20	0.1946	0.471	Valid

Source: Data processing results

Based on the processing results in table 4.8 above, it is known that the value of *Corrected item total correlation* exceeds the value of r table = 0.1946, it can be concluded that all statements on the variable quality of financial statements (X3) are valid.

4.2.2 Reliability Test Results

Based on the results of the reliability test results in this study, it can be seen in the table 3 below:

Table 5. Uji reabilitas variabel X1 (Sistem Akuntansi Instansi)

Cronbach's Alpha	R tabel	Keterangan	N of Items
.898	0,1946	Reliabel	20

Source: Data processing results

Table 6. Uji reabilitas variabel X2 (Pengendalian Internal)

Cronbach's Alpha	R tabel	Keterangan	N of Items
.833	0,1946	Reliabel	20

Source: Data processing results

Table 7. Uji reabilitas variabel Y (Kualitas Laporan Keuangan)

Cronbach's Alpha	R tabel	Keterangan	N of Items
.853	0,1946	Reliabel	20

Source: Data processing results

The results of the reliability test calculation show that the value of *Cronbach's Alpha* variables X1, X2 and Y is greater than 0.60. Thus it can be concluded that the instrument items for variables X1, X2 and Y are reliable, where the reliability assumption is fulfilled if the calculated value of *Cronbach Alpha* > 0 (Ghozali, 2013)

4.2.3 Classic Assumption Test

The classical assumption test carried out in this study consists of: (1) (Normality Test; (2) Multicollinearity Test; (3) Heteroscedasticity test which can be seen in tables 4, 5 and 6 below:

Table 8. One Sample Kolmogorov-Smirnov Test (K-S) Results

		SAI	PI	KLK
N		102	102	102
Normal Parameters ^{a,b}	Mean	60.83	58.02	62.24
	Std. Deviation	8.981	7.096	6.206
	Absolute	.101	.075	.063
Most Extreme Differences	Positive	.081	.075	.055
	Negative	-.101	-.074	-.063
Kolmogorov-Smirnov Z		1.022	.755	.636
Asymp. Sig. (2-tailed)		.247	.619	.813

a. Test distribution is Normal.

b. Calculated from data.

Source: Data processing results

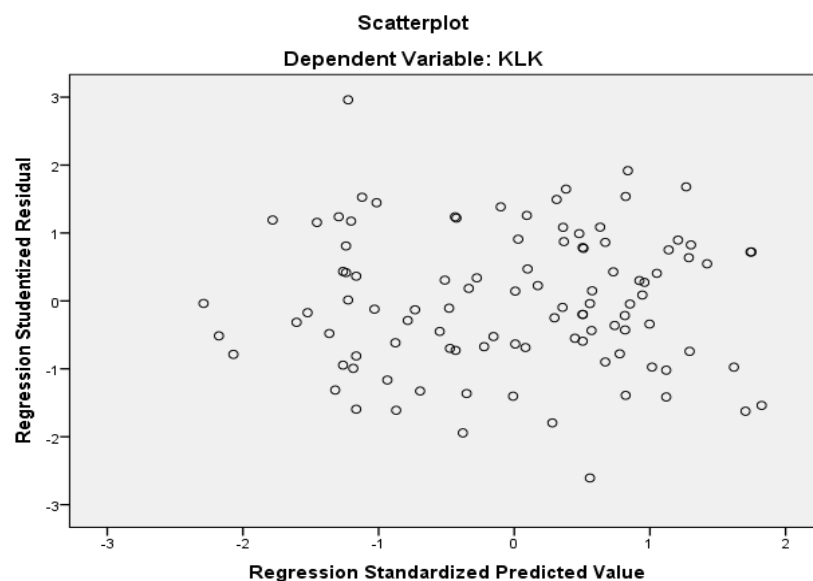
Based on the table above, the results of the normality test have been carried out which show a significance value of $0.084 > 0.05$. So it can be concluded that the residual values are normally distributed.

Table 9. Multicollinearity Test Results

Model	Collinearity Statistiks	
	Tolerance	VIF
(Constant)		
X1 (Agency Accounting System)	.680	1.471
X2 (Internal Control)	.680	1.471

Source: Data processing results

The calculation of the tolerance value shows the absence of independent variables that have a tolerance of less than 0.10 for all variables, namely variables X1 and X2, on average above 0.10. Thus means that there is no correlation between independent variables whose value is more than 95%. The calculation of the VIF value also shows more than 10, so it can be concluded that there is no multicollinearity between independent variables in the regression model.



Source: Data processing results

Figure 2. Heteroscedasticity Test Results (Scatterplot)

Figure 2 shows that the points in the figure above do not form a clear pattern and they spread out with each other either above the number 0 or below the number 0 on the Y axis. Based on the diagram above, it can be concluded that heterokedasticity does not occur.

Table 10. Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.566 ^a	0.321	0.307	5.166

a. Predictors: (Constant), PI, SAI

b. Dependent Variable: KLK

Source: Data Processing Results

Based on the table above, it is known that the adjusted R² value of 0.307 means that there is a positive relationship between the variables of the agency's accounting system and internal control of variables related to the quality of financial statements. This means

that 30.7% of the quality of financial statements can be explained by variations in the two independent variables, namely the agency's accounting system and internal control. While the remaining **60.3%** was influenced by other factors that were not studied in this study.

Table 11. Hypothesis Results t Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	32.220	4.440		7.256	.000
SAI	.188	.069	.272	2.707	.008
PI	.320	.088	.366	3.644	.000

a. Dependent Variable: KLK

Source: Data processing results

Based on the test results from the table above, it can be concluded as follows: (a) The variable of the agency accounting system (X1) has a calculated t of 2.707 > t table 1.9839, with a significant value of 0.008 < 0.05, thus it can be concluded that independence (X1) has a positive effect and does not have a significant effect on the quality of financial statements (Y), therefore H1 is acceptable; (b) The internal control variable (X2) has t count 3.644 > t table 1.9839 with a significant value of 0.000 < 0.05, thus it can be concluded that internal control (X2) has a positive and significant effect on the quality of financial statements (Y), therefore H2 is acceptable.

Table 12. Hypothesis Results f Test

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1248.021	2	624.010	23.380	.000 ^b
Residual	2642.332	99	26.690		
Total	3890.353	101			

a. Dependent Variable: KLK

b. Predictors: (Constant), PI, SAI

Source: Data Processing Results

The results of the SPSS output in table 4.18 show that the F test value obtained is the calculated F value of 23,380 > F table of 3.09 with a significance level of 0.000 < 0.05, so it can be concluded that simultaneously there is a positive and significant influence between the agency's accounting system and internal control on the quality of financial statements.

4.3 Discussion of Research Results

Based on the results of the analysis that has been carried out to process the data in this study, the discussion of the results of the research can be described as follows:

4.3.1 The influence of the agency's accounting system on the quality of financial statements.

The results showed that H0 was rejected and H1 was accepted with a significant rate of 0.008. This means that the agency's accounting system has a positive and significant effect on the quality of financial statements. So, it can be concluded that the accounting

system of agencies has the need to be applied in the preparation of financial statements within government agencies.

This is in accordance with previous research, the results of research by Purwaniati Nugraheni and Imam Subaweh (2008) showed that the Government Accounting System has an effect on improving the Quality of Financial Statements.

In research conducted by Safrida Yuliani, Nadirsyah and Usman Bakar (2010) revealed that the Utilization of Regional Financial Accounting Systems affects the Quality of Financial Statements. In research Devi Roviyantie (2011) stated that the Application of Regional Financial Accounting Systems affects the Quality of Regional Financial Statements. Research Wiwik Andriani (2010) states that human resource capacity affects the Reliability of Government Financial Statements. From these studies, it is explained that the Accounting System has a relationship with the Quality of Financial Statements.

Therefore, it can be concluded, based on a partial hypothesis test (t-test) for the variables of the agency's accounting system, it has a positive effect on the quality of financial statements of 2.707 greater than t table of 1.9839 and a significant value of 0.008 smaller than 0.05 (alpha $\alpha = 5\%$). In this case, researchers prove that the agency's accounting system affects the quality of financial statements.

4.3.2 The Effect of Internal Control on the Quality of Financial Statements

The results showed that H0 was rejected and H2 was accepted with a significant level of 0.000. This means that internal control has a positive and significant effect on the quality of financial statements. So it can be concluded that internal control also needs to be applied in the preparation of financial statements within government agencies.

This is in accordance with previous research, Sutrisno's research (2012) explained that the implementation of the Internal Control System affects the Quality of Financial Statements.

Research by Bambang Pamungkas (2012) explains that the application of supervision affects the quality of financial statements and its implications for the accountability of government agency performance. Research Tuti Herawati (2014) explains that the Internal Control System affects the Quality of Financial Statements.

Therefore, it can be concluded, based on a partial hypothesis test (t-test) for the variables of the agency's accounting system, it has a positive effect on the quality of financial statements of 3.644 greater than t table of 1.9839 and a significant value of 0.000 smaller than 0.05 (alpha $\alpha = 5\%$). In this case, researchers prove that internal control affects the quality of financial statements.

4.3.3 The Effect of Agency Accounting System and Internal Control on the Quality of Financial Statements.

The results showed that H0 was rejected and H3 was accepted with a significant level of 0.000. This means that the agency's accounting system and internal control together have a positive and significant effect on the quality of financial statements. So it can be concluded that both have a role in determining the quality of financial statements. The better the Accounting System and Internal Control, the more it will improve the Quality of Financial Statements.

5. Conclusions

This study aims to determine and analyze the influence of the agency's accounting system and internal control on the quality of financial statements. This research was conducted in a work unit under the Directorate General of Learning and Student Affairs, Ministry of Research, Technology and Higher Education. The respondents in this study are employees / officials who work in handling the accounting system of the agency, namely the operators of SAK / SIMAK-BMN, the heads of subdivisions, heads of bags and assistant directors II for general administration and finance within the work unit of the Directorate General of Belmawa, Kemenristekdikti. Based on the data that has been collected and the tests that have been carried out using multiple regression, it can be concluded that the agency's accounting system and internal control simultaneously have a positive and significant influence on the quality of financial statements. The better the implementation of the agency's accounting system and internal control, the better the quality of financial statements produced by work units under the Ministry of Research, Technology and Higher Education.

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