

**PENGARUH KOMPETENSI APARATUR SIPIL NEGARA, KUALITAS
SISTEM AKUNTANSI INSTANSI, DAN PELATIHAN TERHADAP KUALITAS
PENYAJIAN DANA DEKONSENTRASI DALAM LAPORAN KEUANGAN
(Studi Empiris pada OPD Provinsi Nusa Tenggara Barat)**

By :

Alfian Rifai

Fakultas Ekonomi dan Bisnis UPN “Veteran” Yogyakarta

ABSTRACT

The purpose of this study aims to know the influence of State Civil Apparatus competence, system quality of agency accounting and trainings on the quality of presentation of deconcentration funds in the financial statements in West Nusa Tenggara. Data collection by questionnaire from 61 respondents in Government agencies West Nusa Tenggara Province which manages deconcentration funds. Data were analyzed using Multiple Linear Regression analysis method with the help of SPSS V.24. The results of this study indicate that the State Civil Apparatus competence partially has an effect on the quality of presentation of deconcentration funds in the financial statements with test results (the significance value is $0,019 < 0,05$). System quality of agency accounting has an affect on the quality of presentation of deconcentration funds in the financial statements with test results (the significance value is $0,005 < 0,05$). while trainings not affect the quality of presentation of deconcentration funds in the financial statements with test results (the significance value is $0,813 > 0,05$.)

Keywords: *State Civil Apparatus Competence, System Quality of Agency Accounting, Trainings, Quality of Presentation of Deconcentration Funds in the Financial Statements.*