

THE INFLUENCE OF HUMAN RESOURCE COMPETENCE, IMPLEMENTATION OF GOVERNMENT ACCOUNTING STANDARDS AND REGIONAL FINANCIAL ACCOUNTING SYSTEMS ON THE QUALITY OF REGIONAL FINANCIAL REPORTS (EMPIRICAL STUDY OF SKPD SUKOHARJO REGENCY)

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Abstract: This research aims to determine the effect of the competence of human resources, the application of government accounting standards, and the regional financial accounting system on the quality of local government financial reports at the SKPD of Sukoharjo Regency. This type of research is quantitative research with a survey approach using an instrument in the form of a closed questionnaire with a Likert scale. The sample in this research were employees who worked in the finance or budget or treasury department at SKPD Sukoharjo who met the criteria for the research sample as many as 66 people. The data analysis method used multiple linear regression analysis with the help of SPSS 25.0 program. The results of the analysis show that the competence of human resources, the application of government accounting standards, and the regional financial accounting system have a significant positive effect on the quality of local government financial reports at the SKPD of Sukoharjo Regency either simultaneously or partially. The results of the analysis of the coefficient of determination obtained a value of 63.8% of human resource competence, the application of government accounting standards, and the regional financial accounting system was able to explain the variation of changes in the quality of local government financial report variables and the remaining 36.2% was explained by other variables outside the model. this research.

Keywords: *Competence of Human Resources, Application of Government Accounting Standards, Regional Financial Accounting Systems, Quality of Local Government Financial Reports*

1. Introduction

Nowadays people's demands are increasing for good governance. The performance of Regional Apparatus Work Units (SKPD) must be improved in order to produce quality financial reports. Financial reports are a reflection of being able to find out whether a government has been running well, so the government is required to be able to produce quality financial reports. According to Defitri (2016) in his research the quality of local government financial reports is the ability of the information presented in financial statements to be understood, and to meet the needs of users in decision making, free from misleading notions, material errors and reliable so that the financial statements can be compared with the

previous period. Where the financial statements produced have met the qualitative characteristics of financial statements which consist of being relevant, reliable, comparable, and understandable.

The preparation of quality financial reports requires competent Human Resources (HR) and understands the rules for preparing financial statements with government accounting standards. Human resources are an important factor for the creation of quality financial reports. The success of an entity is not only influenced by its human resources but the competence of its human resources. In this case, the competence of human resources has a very important role to plan, implement, and control the entity concerned (Baguswani, 2020: 44).

In preparing the financial statements, it is expected to be guided by the standards that have been determined. Where based on Government Regulation No. 71 of 2010 government accounting standards are guidelines in preparing and presenting financial statements. Government accounting standards are an absolute requirement that must be used as guidelines so that the quality of financial reports in Indonesia can be achieved improved. In addition to the Government Accounting Standards (SAP) which serve as guidelines in the process of preparing regional financial reports, the process of preparing financial reports must also be carried out effectively and efficiently, on time and the data generated from these financial reports must be accurate. Financial statements are prepared to provide an overview of information about the position of assets, debts, and capital that occurs within the local government. Local governments are obliged to publish information based on financial reports as a basis for decision making. Thus the published information can be utilized by users (Baguswani, 2020: 43).

In addition, in the preparation of financial statements, a financial accounting system is also required. The regional financial accounting system is a procedure from the initial stage of data collection to financial reporting on accountability for the implementation of the APBD (Permendagri No. 64 of 2013). The Regional Financial Accounting System is an accounting system that includes the process of recording, classifying, interpreting, summarizing financial transactions or events in the context of implementing the regional revenue and expenditure budget (APBD), carried out in accordance with generally accepted accounting principles (Daulay, 2019: 1- 2) .

Based on an audit from the BPK, the Sukoharjo district government received an Unqualified Opinion (WTP) on the financial statements of the Sukoharjo district government for the years from 2015 to 2020 , respectively . The PAP's opinion is clear evidence that the Sukoharjo district government has shown good commitment and performance to the community. In addition, there are still several problems related to the quality of financial accounting reporting at the SKPD of Sukoharjo Regency. Regarding the competence of human resources, it is still found that there are still insufficient competent accountants to manage assets properly so that many financial reports and assets have become BPK's findings. Regarding the application of government accounting standards, it is known that so far the SKPD of Sukoharjo Regency is still not applying government accounting standards in financial reporting so that the quality of regional accounting reports is less than optimal and related to the application of government accounting standards, it is known that the government has attempted to compile reports based on the regional financial accounting system. So, that the resulting quality of regional financial reports can increase. However, in reality, not all government employees understand the regional financial accounting system.

The purpose of this research was to determine the effect of human resource competence, application of government accounting standards, and regional financial accounting systems on the quality of local government financial reports at SKPD Sukoharjo Regency.

From the description above, a hypothesis can be made:

- H₁: Competence of human resources, application of government accounting standards, and regional financial accounting systems has a significant effect on the quality of local government financial reports at the SKPD of Sukoharjo Regency
- H₂: Human resource competence has a significant positive effect on the quality of local government financial reports at SKPD Sukoharjo Regency
- H₃: The application of government accounting standards has a significant positive effect on the quality of local government financial reports at SKPD Sukoharjo Regency
- H₄: Regional financial accounting system significant positive effect on the quality of local government financial reports at SKPD Sukoharjo Regency.

2. Research Method

The population in this research includes employees of the accounting or financial administration department at the BKD and the department at the SKPD of Sukoharjo Regency. The sampling method used in this research is purposive sampling technique. In this research, there are 66 employees as samples was obtained.

The type of this research is quantitative research with a survey approach. The main source of information in this research is data obtained directly from the SKPD employees of Sukoharjo Regency. The primary data was obtained through the distribution of questionnaires at the BKD and the offices of the SKPD of Sukoharjo Regency.

The variables used in this research consisted of the dependent variable (bound) and the independent variable (free). The independent variables in this research are the competence of human resources (X_1), the application of government accounting standards (X_2), and regional financial accounting standards (X_3). While the dependent variable in this research is the quality of regional financial reports (Y).

Data analysis methods include data quality tests consisting of validity and reliability tests, classical assumption tests consisting of normality tests, multicollinearity tests and heteroscedasticity tests and hypothesis testing consisting of multiple linear regression analysis, model feasibility tests (f test), partial regression coefficient test (t test) and coefficient of determination test (R^2)

3. Results and Discussion

3.1. Results

Descriptive Statistical Analysis of Research Variables

Descriptive statistics are used to provide an overview of the sample data profile. This research uses descriptive statistics consisting of minimum, maximum, mean and standard deviation. If the standard deviation is much greater than the mean, then the mean is a poor representation of the overall data. Meanwhile, if the standard deviation value is very small compared to the mean value, then the mean value can be used as a representation of the entire data. So, descriptive statistical analysis can provide an overview of a data so that the data presented is easy to understand and informative for people who read it.

Data Quality Test Results

a. Validity test

The validity test was carried out by comparing the calculated r value with the r table at a significance level of 5% for the 2-sided test. The value of r_{table} can be obtained by the equation $N-2 = 66-2 = 64 = 0.2423$. From the test results, it is known that the value of r_{count} for all variable question items > 0.2423 . This means that the items used to measure each variable are declared valid.

b. Reliability Test

Reliability Test Summary Results

Research variable	$r_{cronbach\ alpha}$	Conclusion
HR Competency (X_1)	0.901	Reliable
SAP deployment (X_2)	0.879	Reliable
Regional Financial Accounting System (X_3)	0.866	Reliable
Quality of Local Government Financial Reports (Y)	0.875	Reliable

Source: Processed primary data, 2022

Based on the table above, it is known that all statement items of all variables in this research are declared reliable. This is because the value of $r_{cronbach\ alpha}$ of each research variable has a value > 0.6 . So that all statement items in this research questionnaire can be used as research instruments.

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c. Normality test

Normality Test Results

Variable	Probability	Conclusion
<i>Unstandardized Residual</i>	0.266	Normal

Source: Processed primary data, 2022

Based on the results of the normality test to the residual value, the value is 0.266. This probability number is greater than 0.05. This explains that the residual data from the estimation results show a normal distribution of data. Thus the data in this research has met the requirements of regression analysis.

d. Multicollinearity Test

Multicollinearity Test Results

Variable	Tolerance	VIF	Information
HR Competency (X_1)	0.742	1.348	Free of Multicollinearity Symptoms
SAP deployment (X_2)	0.745	1.342	Free of Multicollinearity Symptoms
Regional Financial Accounting System (X_3)	0.778	1,285	Free of Multicollinearity Symptoms

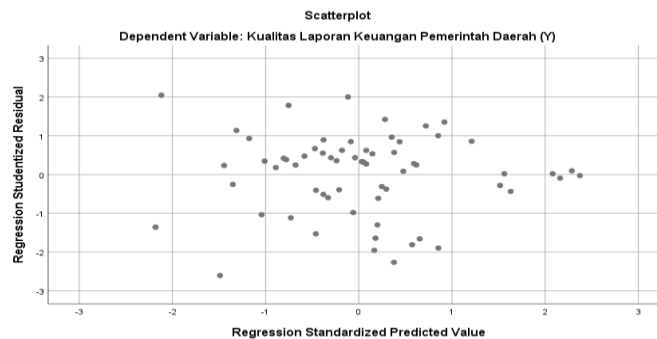
Source: Processed primary data, 2022

Based on the table above, it states that the *tolerance value* of each independent variable is > 0.1 and the VIF value is < 10 . This means that this research is free from the symptoms of

multicollinearity in the regression model and meets the requirements of linear regression analysis.

e. Heteroscedasticity Test

Heteroscedasticity Testing Scatterplot Graph



Source: Processed primary data, 2022

Based on the picture above shows that the scatterplot graph shows that the points spread randomly and are spread both above and below the number 0 on the Y axis. It can be concluded that there is no heteroscedasticity in the regression model, so the regression model is feasible to use to predict Report Quality. Local Government Finance based on the input of the independent variable HR Competence, SAP Application and Regional Financial Accounting System.

f. Multiple Linear Regression Analysis

Multiple Linear Regression Analysis Results

Independent Variable	B	Standard Error
Constant	3,561	
HR Competency (X1)	0.489	0.090
SAP deployment (X2)	0.307	0.104
Regional Financial Accounting System (X3)	0.332	0.094

Source: Processed primary data, 2022

From the table above, the regression equation can be arranged as follows:

$$Y = 3.561 + 0.489X_1 + 0.307X_2 + 0.332X_3 + e$$

g. Model Feasibility Test (F Test)

F . Test Results

Dependent Variable	F _{count}	F _{table}	p _{value}	Conclusion
Quality of Local Government Financial Reports (Y)	39,180	3.15	0.000	Significant

Source: Processed primary data, 2022

In the table above, it can be seen that the F_{count} value is 39.180 > F_{table} (3.15) with a probability of 0.000 (p-value < 0.05). This means that the regression model is feasible to use or the independent variable has a significant effect on the dependent variable.

h. Partial Regression Coefficient Test (t test)

t test results

Variable	t _{count}	t _{table}	Sig	Conclusion
HR Competency (X1)	5,409	1.99897	0.000	Take effect
SAP deployment (X2)	2,948	1.99897	0.005	Take effect
Regional Financial Accounting System (X3)	3.544	1.99897	0.001	Take effect

Source: Processed primary data, 2022

Based on the table above, it can be seen that the HR competency variable (X₁) has a t-count value of 5.409, which is greater than t-table of 1.99897 with a significance value of $0.000 < 0.05$. So H₂ is accepted, meaning that the competence of human resources has a significant positive effect on the quality of local government financial reports at the SKPD of Sukoharjo Regency.

SAP implementation variable (X₂) has a t_{count} value of 2,948 which is greater than t_{table} of 1,99897 with a significance value of $0.005 < 0.05$. So H₃ is accepted, meaning that the application of government accounting standards has a significant positive effect on the quality of local government financial reports at the SKPD of Sukoharjo Regency.

Regional Financial Accounting System (X₃) variable has a t_{count} value of 3.544 which is greater than the t table of 1.99897 with a significance value of $0.001 < 0.05$. So H₄ is accepted, meaning the regional financial accounting system significant positive effect on the quality of local government financial reports at SKPD Sukoharjo Regency.

i. Coefficient of Determination Test (R²)

Coefficient of Determination Test Results (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.809 ^a	0.655	0.638	2.86784
a. Predictors: (Constant), Regional Financial Accounting System (X3), SAP Implementation (X2), HR Competence (X1)				

Source: Processed primary data, 2022

Based on the table above, it is known that the results of the analysis obtained the Adjusted R² value of 0.638 so that it can be interpreted that the three variables, namely human resource competence, application of government accounting standards, and regional financial accounting systems are able to explain the variation of changes in the quality of local government financial report variables of 63, 8%, while the remaining 36.2% is explained by other variables outside this research model.

3.2. Discussion

1) The Influence of Human Resource Competence, Implementation of Government Accounting Standards, and Regional Financial Accounting Systems on the Quality of Local Government Financial Reports

Based on the results of the analysis of the F test, the calculated F value is $39.180 > F$ table (3.15) with a probability of 0.000 (p-value < 0.05) which means human resource competence, application of government accounting standards, and regional financial

accounting systems has a significant effect on the quality of local government financial reports at SKPD Sukoharjo Regency, so that hypothesis one (H_1) is accepted.

According to Government Regulation of the Republic of Indonesia Number 71 of 2010 states that easy to understand is one indicator of the quality of local government financial reports (LKPD). So the ability of human resources itself is very instrumental in producing quality financial reports (Yunita, 2019: 38). In addition, to be able to produce financial reports that are relevant, reliable, and trustworthy, local governments must have a reliable accounting system. The government must also submit accountability for the financial statements properly and correctly in accordance with Government Accounting Standards so as to produce quality financial reports (Safridha, 2020 : 38). SAKD must adhere to the principles of good regional financial management. The principles in SAKD are indispensable for controlling regional financial policies, including: (1) accountability; (2) Value for money; (3) Honesty in managing public finances; (4) transparency; and (5) Control. In addition to the application of SAKD and the application of SAP, the presence of human resource competencies (in this case local government officials) also contributes to improving the quality of government financial reports (Fatmawati et al, 2021).

The results of this research support the research results of Triwahyuni et al (2016), Adhitama (2017), Jultri et al (2021) and Shafira (2021). However, contrary to research by Alysa Media Wulandari & Dadang Rahmat (2020)

2) The Influence of Human Resource Competence on the Quality of Regional Financial Reports

Based on the results of the t-test analysis, the t-count value is $5.409 > t_{table}$ of 1.99897 with a significance value of $0.000 < 0.05$. So H_2 is accepted, meaning that the competence of human resources has a significant positive effect on the quality of local government financial reports at the SKPD of Sukoharjo Regency. In addition, based on the t-test analysis, it can be seen that the HR competency variable has the most dominant influence on the quality of regional financial reports compared to other variables.

Competent human resources will be able to complete their work efficiently and effectively. The existence of human resource competencies will support the timeliness of making financial reports. Competence of human resources is important in managing and presenting financial information so that the financial statements prepared can be timely (Baguswani, 2020: 44). The government must be able to organize good governance. As one of the responsibilities of good governance, the government must provide information for fund providers and other users. In order to fulfill this responsibility, human resources are needed in its preparation. Human resources will play an active role in the process of reporting financial information from the beginning to the end so that it will produce quality financial reports (Safridha, 2020: 37).

The results of this research are in line with the research results of Kiranayanti & Erawati (2016), Synthia (2017), Budi et al (2020) and Siahaya & Sandanafu (2022). Meanwhile, the results of Triwahyuni et al (2016) and Nugraheta (2017) research contradict this research.

3) The Influence of the Implementation of Government Accounting Standards on the Quality of Regional Financial Reports

Based on the results of the t-test analysis, the t-count value is $2.948 > t_{table}$ of 1.99897 with a significance value of $0.005 < 0.05$. So H_3 is accepted, meaning the

application of government accounting standards (SAP) significant positive effect on the quality of local government financial reports at SKPD Sukoharjo Regency.

Government accounting standards are requirements that have legal force in an effort to improve the quality of government financial reports in Indonesia. The use of this accounting standard tends to be done because it can improve the system that has been used previously, so that financial information as material for users of financial statements becomes more accurate and mistakes in decision making can be avoided. A good understanding of government accounting standards will produce reliable quality in the preparation of financial statements. In other words, relevant financial statements are caused by a good understanding of accounting-based in accordance with government accounting standards and a complete presentation of all information (Baguswani, 2020: 47).

The results of this research are in line with the results of research conducted by Synthia (2017), Suprihatin and Ananty (2019), Hartono & Ramdany (2020), Budi et al (2020) and Siahaya & Sandanafu (2022). However, the results of the research of Apriliani et al (2021) and Kaifah and Tryana (2020) obtained results that were contrary to this research.

4) The Influence of the Regional Financial Accounting System on the Quality of Regional Financial Reports

Based on the results of the t-test analysis, the t-count value is $3.544 > t_{table}$ of 1,99897 with a significance value of $0.001 < 0.05$. So H_4 is accepted, meaning the regional financial accounting system significant positive effect on the quality of local government financial reports at SKPD Sukoharjo Regency .

A weak accounting system will cause the resulting financial statements to be less reliable and less relevant for decision making. According to Dewi & Dewi (2020), the presence of an accounting system really plays an important role, this is because of its role in ensuring the quality of information in financial reports. This SAKD really affects the quality of financial reports and really supports the performance of the compilers in producing financial reports. With the existence of this SAKD, it makes it easier for the apparatus to produce information in the form of financial reports that are complete, accurate, efficient, and effective and the reliability of financial reports can be achieved.

The results of this research are in line with the results of previous research conducted by Hanifa (2019), Syafira (2021) , Apriliani et al (2021). However, contrary to the research results of Wulandari & Rahmat (2020) and Mustika & Fadilah (2020)

4. Conclusion

Based on the results of the research, the following conclusions can be drawn:

- 1) Competence of human resources, application of government accounting standards and regional financial accounting systems significant effect on the quality of local government financial reports on SKPD Sukoharjo Regency . Based on the results of the F-test obtained an F arithmetic value of $39.180 > F_{table}$ (3.15) with a significance value of $0.000 < 0.05$.
- 2) Human resource competence has a significant positive effect on the quality of local government financial reports at SKPD Sukoharjo Regency. Based on the results of the t-test, the t-count value is $5.409 > 1.99897$ where the significance value is $0.000 < 0.05$.

- 3) The application of government accounting standards has a significant positive effect on the quality of local government financial reports at SKPD Sukoharjo Regency. Based on the results of the t-test, the t-count value is $2,948 < 1,99897$ where the significance value is $0.005 < 0.05$.
- 4) Regional financial accounting system significant positive effect on the quality of local government financial reports at SKPD Sukoharjo Regency. Based on the results of the t-test, the t-count value is $3.544 < 1.99897$ where the significance value is $0.001 < 0.05$.

Recommendation

Based on the conclusion above, some suggestions can be made as follows:

- 1) For the Regional Government (SKPD) of Sukoharjo Regency
 - a. It is hoped that it is necessary to prepare human resources in order to improve the quality of financial reports by holding training or training as well as technical guidance on the preparation of financial reports so that employee knowledge and experience can continue to be developed for each employee, especially those related to the preparation of financial statements, if the employees have accounting education.
 - b. It is hoped that it is necessary to cooperate with relevant agencies or bodies such as universities and the Indonesian Institute of Accountants from the Public Sector Accountants Compartment (IAI-KASP) in training and technical guidance so that the application of financial reporting standards is in accordance with the latest developments.
- 2) For further research, it is expected to use a larger sample, expand the object of research, vary and add other research variables outside of this research model which can have a tendency to affect the quality of regional financial accounting reports so that they can be more representative of research.

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