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**THE INFLUENCE OF HUMAN RESOURCE COMPETENCE,  
APPLICATION OF GOVERNMENTAL ACCOUNTING STANDARDS  
AND REGIONAL FINANCIAL ACCOUNTING SYSTEMS ON THE  
QUALITY OF LOCAL GOVERNMENT FINANCIAL REPORTS  
(EMPIRICAL STUDIES ON THE GOVERNMENT OF  
LAMONGAN AND TUBAN)**

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**ABSTRACT**

*Study aims to examine the effect of human resource competence, application of governmental accounting standards and regional financial accounting systems on the quality of local government financial reports (Empirical studies on the government of Lamongan and Tuban). This research was conducted in Lamongan and Tuban involving 40 employees of the Lamongan BPPKAD and Tuban BPPKAD as respondents. This quantitative study uses multiple linear regression. The technique is processed with SPSS 25 to analyze several hypotheses. The intercorrelation model between the three variables in this study reveals that the competence of human resources, the application of government accounting standards and the application of regional financial accounting systems have a significant correlation with the quality of local government financial reports.*

**Keyword:** *Human Resources, Government Accounting Standards, Financial Accounting Systems*

**INTRODUCTION**

Financial management must be systematic, transparent and accountable to realize clean management. One of the efforts to implement clean management is that local governments are required to submit local government financial reports. This financial report at least presents a balance sheet budget performance report, cash flow report, and financial report attachments.

One of the factors that influence the quality of local government financial reports is the competence of human resources. Human resource competencies are competencies related to knowledge, skills, abilities, and personality characteristics that have a direct impact on their performance. With experience,

knowledge and work results produced by these human resources will affect the quality of local government financial reports. The more competent the human resources, the higher the quality of the LKPD produced by the government.

Government accounting standards are accounting principles used in the preparation and presentation of government financial reports, so that these government accounting standards are a must-have requirement as a law enforcement effort to improve the quality of government financial reports in Indonesia. There is an influence between government accounting standards on the quality of financial reports. SAP is implemented in the central and regional government environments, so that the application of SAP will have an impact on

improving the quality of financial reports in the central and regional governments.

The regional financial accounting system is the stage of data collection, recording, summarizing and financial reporting as a form of accountability for managing the regional revenue and expenditure budget manually computerized. SAKD affects the preparation of financial reports in a structured manner such as the process of classification, recording and reporting. A quality SAKD can optimize the quality of financial reports.

Competence of human resources, application of government accounting standards and application of regional financial accounting systems are important factors in producing quality financial reports. Where if the quality of financial reports has been fulfilled then good governance will be achieved.

### PREVIOUS RESEARCH

The quality of financial reports is determined by several influencing factors, namely Human Resource Competence (Siti Irafah, 2020), Application of Government Accounting Standards (Suprihatin and Ananthy, 2019) and Application of Regional Financial Accounting Systems (Defitri, 2018). The results of research conducted by several researchers indicate that these factors have a positive and significant effect on the quality of financial reports. Following are some previous studies which concluded that Human Resource Competence (Hoesada, 2020), Application of Government Accounting Standards (Sudarno, 2019) and Application of Regional Financial Accounting Systems (Aprisyah and Yuliati, 2021) have no effect on the quality of financial reports.

### Stewardship Theory

Stewardship theory is a picture of management who is motivated to achieve organizational goals rather than prioritizing their own interests. This theory can be implemented in the field of accounting for

public sector agencies such as government agencies and non-profit agencies, where these agencies are prepared to meet the information needs of stewards and principals.

In this case stewardship theory is used as an explanation for local governments as institutions that can be trusted, collect community aspirations, provide services to the community and are responsible for managing public funds, therefore local governments must be transparent in their management and use state budget funds.

### Human Resource Management Theory

Human resource management is a way of managing human resources in an organization so that organizational goals can be achieved optimally through the development of human resources themselves. Management of human resources in an organization is basically an organization's activities in managing human resources. Human resource management starts with recruitment, Job analysis to determine suitable position and responsibilities, selection, training and development, performance appraisal, compensation and renewal related to retirement and termination of employment.

In this case the theory of human resource management is used as a workforce role that allows human resources to contribute effectively and efficiently to organizational goals, human resource management is a relatively new theory in human management in any organization. Humans are considered as the main source in this theory, meaning that it refers to the human dimension in managing organizations. Because an organization is a group of people with important goals like management, skills development, motivation for higher performance and honoring commitments.

### Human Resource Competencies

traits
In



financial management, regional work units must have qualified human resources, supported by accounting education, often attend training and have experience in finance, this is necessary to implement the existing accounting system.

#### Government Accounting Standards

Government accounting standards guidelines and accounting principles in preparing and presenting financial reports. Applied in state administration and departments and regions and their services. The government accounting system is useful for preparing financial reports in determining the information to be provided to parties outside the agency.

#### Regional Financial Accounting System

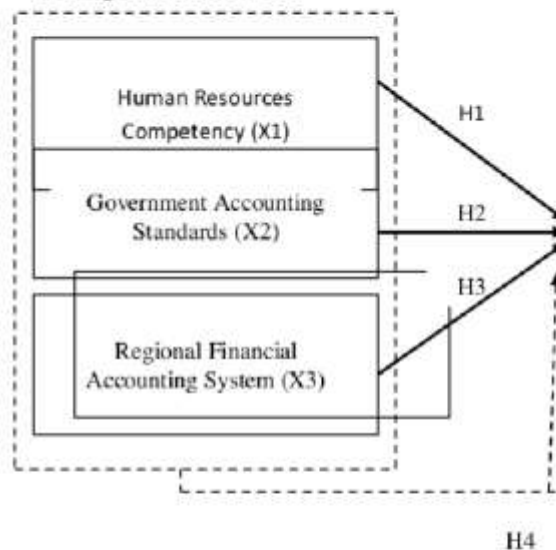
The regional financial accounting system is a series of procedures that are interrelated to produce information in the form of financial reports that will be used by internal and external parties of the local government for making economic decisions. The regional financial accounting system has duties, responsibilities, managerial in nature, to supervision in the administration section. This relates to the quality of financial reports, if the financial reports are recorded properly, which means providing complete, accurate and in accordance with the guidelines as well as in the right form and time, then the quality of financial reports will acquire the specified characteristics, because the accounting system is a unit which if not implemented will be difficult to obtain quality financial reports.

#### Quality of Local Government Financial Reports

The quality of financial reports is a quality characteristic that makes the information in financial reports useful for users to make decisions. Relevant, reliable, comparable and understandable are the criteria and elements that determine the quality of financial reports and make the information contained in government financial reports valuable or useful. These four characteristics are absolute normative

requirements so that government financial reports can meet the desired quality.

#### Conceptual Framework



#### Hypothesis:

##### H1: Human Resource Competence influences the Quality of Regional Government Financial Reports

Human resources who have adequate competence and quality in carrying out their accounting system work will run more smoothly and have fewer errors than human resources who do not have adequate qualifications. Quality human resources can be seen based on educational background, training and skills shown in carrying out tasks. Human resources with adequate accounting competence and expertise, the resulting financial reports are also better and of better quality. So that the competence of human resources encourages the realization of quality financial reports, free from material misstatements and misleading understanding (Sudarno, 2019)

##### H2: Application of Government Accounting Standards affects the Quality of Regional Government Financial Reports

Government accounting standards are guidelines for the preparation and presentation of financial reports. This standard is an absolute requirement to be

used as a guide in achieving quality financial reporting. There is an influence between government accounting standards on the quality of financial reports, namely SAP which is applied in government both at the central and regional levels, so that the application of SAP has an effect on increasing the quality of financial reports at the central and regional levels. local government. Thus, these financial accounting standards are an important factor in the quality of the resulting financial reports (Astika Rahmawati, 2018)

### **H3: Implementation of the Regional Financial Accounting System affects the Quality of Regional Government Financial Reports**

The regional financial accounting system in terms of financial reporting has a role as accountability, managerial and supervision. This refers to the quality of financial reports, if financial reports are properly accounted for, meaning complete, accurate, according to guidelines, in the right form and time, then the quality of financial reports will get the characteristics that have been determined, because the accounting system is a unit which, if not implemented it will be difficult to obtain quality financial reports (Indrayani and Widiastuti, 2020)

### **H4: Competence of Human Resources, Application of Government Accounting Standards and Application of Regional Financial Accounting Systems affect the Quality of Regional Government Financial Reports**

Human resource competence is important in managing and presenting financial information so that financial reports can be prepared on time. In addition to the quality of human resources, the application of government accounting standards also has an influence on the quality of financial reports. The application of regional financial accounting systems is indispensable in managing accounting information. This is because basically the regional financial accounting system is able to provide output data in the form of local government financial reports.

## **RESEARCH METHODS**

The method used in this research is descriptive method with a quantitative approach. This research was conducted at BPPKAD offices in Lamongan Regency and BPPKAD in Tuban Regency. The objects of this study are human resource competence, application of government accounting standards, application of regional financial accounting systems and the quality of local government financial reports. This study took 40 respondents, namely employees of BPPKAD Lamongan Regency and BPPKAD Tuban Regency. The sampling method in this study used nonprobability sampling.

## **RESULT AND DISCUSSION**

### **Descriptive Statistical Analysis**

**Table 1.1 Descriptive Statistical Analysis**

<b>Descriptive Statistics</b>					
	N	Minimum	Maximum	Mean	Std. Deviation
Kompetensi SDM	40	23	30	25.15	2.143
SAP	40	109	140	120.70	9.045
SAKD	40	28	40	33.60	3.558
Kualitas Lap Keuangan	40	88	120	101.15	9.818
Valid (listwise)	N 40				

Source: Primary data processed by SPSS 25 (2023)

The Human Resources Competency Variable (X1) has a minimum value of 23, while the maximum value is 30 with an average value of 25.15 and a standard deviation of 2.143. The Government Accounting Standard variable (X2) has a minimum value of 109, while the maximum value is 140 with an average value of 120.70 and a standard deviation of 9.045. The Regional Financial Accounting System



variable (X3) has a minimum value of 28, while the maximum value is 40 with an average value of 33.60 and a standard deviation of 3.558. The Financial Report Quality variable (Y) has a minimum value of 88, while the maximum value is 120 with an average value of 101.15 and a standard deviation of 9.818.

#### Data Quality Test Validity Test

Variabel	Pernyataan	r <sub>hitung</sub>	r <sub>tabel</sub>	Keterangan
<b>Kompetensi Sumber Daya Manusia (X<sub>1</sub>)</b>	X <sub>1.1</sub>	0,524	0,312	Valid
	X <sub>1.2</sub>	0,777	0,312	Valid
	X <sub>1.3</sub>	0,778	0,312	Valid
	X <sub>1.4</sub>	0,782	0,312	Valid
	X <sub>1.5</sub>	0,733	0,312	Valid
	X <sub>1.6</sub>	0,830	0,312	Valid
<b>Standar Akuntansi Pemerintahan (X<sub>2</sub>)</b>	X <sub>2.1</sub>	0,538	0,312	Valid
	X <sub>2.2</sub>	0,596	0,312	Valid
	X <sub>2.3</sub>	0,729	0,312	Valid
	X <sub>2.4</sub>	0,663	0,312	Valid
	X <sub>2.5</sub>	0,698	0,312	Valid
	X <sub>2.6</sub>	0,410	0,312	Valid
	X <sub>2.7</sub>	0,647	0,312	Valid
	X <sub>2.8</sub>	0,726	0,312	Valid
	X <sub>2.9</sub>	0,810	0,312	Valid
	X <sub>2.10</sub>	0,719	0,312	Valid
	X <sub>2.11</sub>	0,567	0,312	Valid
	X <sub>2.12</sub>	0,526	0,312	Valid

<b>Sistem Akuntansi Keuangan Daerah (X<sub>3</sub>)</b>	X <sub>2.13</sub>	0,516	0,312	Valid
	X <sub>2.14</sub>	0,688	0,312	Valid
	X <sub>2.15</sub>	0,634	0,312	Valid
	X <sub>2.16</sub>	0,609	0,312	Valid
	X <sub>2.17</sub>	0,330	0,312	Valid
	X <sub>2.18</sub>	0,631	0,312	Valid
	X <sub>2.19</sub>	0,763	0,312	Valid
	X <sub>2.20</sub>	0,740	0,312	Valid
	X <sub>2.21</sub>	0,733	0,312	Valid
	X <sub>2.22</sub>	0,520	0,312	Valid
	X <sub>2.23</sub>	0,802	0,312	Valid
	X <sub>2.24</sub>	0,563	0,312	Valid
	X <sub>2.25</sub>	0,376	0,312	Valid
	X <sub>2.26</sub>	0,802	0,312	Valid
	X <sub>2.27</sub>	0,408	0,312	Valid
	X <sub>2.28</sub>	0,621	0,312	Valid
	X <sub>3.1</sub>	0,548	0,312	Valid
	X <sub>3.2</sub>	0,696	0,312	Valid
	X <sub>3.3</sub>	0,842	0,312	Valid
	X <sub>3.4</sub>	0,849	0,312	Valid
	X <sub>3.5</sub>	0,843	0,312	Valid
	X <sub>3.6</sub>	0,875	0,312	Valid
	X <sub>3.7</sub>	0,715	0,312	Valid
	X <sub>3.8</sub>	0,727	0,312	Valid

Kualitas Laporan Keuangan (Y)	Y <sub>1</sub>	0,670	0,312	Valid
	Y <sub>2</sub>	0,779	0,312	Valid
	Y <sub>3</sub>	0,717	0,312	Valid
	Y <sub>4</sub>	0,863	0,312	Valid
	Y <sub>5</sub>	0,809	0,312	Valid
	Y <sub>6</sub>	0,872	0,312	Valid
	Y <sub>7</sub>	0,790	0,312	Valid
	Y <sub>8</sub>	0,776	0,312	Valid

Human resource competence or variable X1 is declared valid because  $r_{count} > r_{table}$ , thus the 6 statement items can be used as research instruments. Government accounting standards or variable X2 are declared valid because  $r_{count} > r_{table}$ , so that the 28 statements can be used as research instruments. The regional financial accounting system or variable X3 is declared valid because  $r_{count} > r_{table}$ , so that the 8 statements can be used as research instruments.

**Reliability Test**

Variabel	Nilai Cronbach Alpha	Cronbach Alpha	Keterangan
X <sub>1</sub> : Kompetensi Sumber Daya Manusia	0,775	0,70	Reliabel
X <sub>2</sub> : Standar Akuntansi Pemerintahan	0,751	0,70	Reliabel
X <sub>3</sub> : Sistem Akuntansi	0,784	0,70	Reliabel

Keuangan Daerah			
Y: Kualitas Laporan Keuangan	0,777	0,70	Reliabel

Human Resources Competency Variable (X1) with an alpha value of 0.775 > 0.70. So these variables prove to be reliable. Government Accounting Standard variable (X2) with an alpha value of 0.751 > 0.70. So these variables proved to be reliable. Regional Financial Accounting System Variable (X3) with an alpha value of 0.784 > 0.70. So these variables proved to be reliable. Financial Report Quality Variable (Y) with an alpha value of 0.777 > 0.70. So these variables prove to be reliable.

**Classic assumption test**

**Normality test**

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		40
Normal Parameters <sup>a</sup>	Mean	.0000000
	Std. Deviation	2,07628787
Most Extreme Differences	Absolute	.097
	Positive	.074
	Negative	-.097
Test Statistic		.097
Asymp. Sig. (2-tailed)		.200 <sup>a,d</sup>

The Kolmogorov-Smirnov statistic test value is 0.097 and is significant at 0.200 and more than 0.05 (0.200 > 0.05), which means that it can be concluded that the residual data is normally distributed.

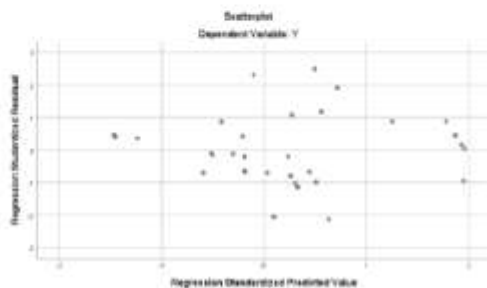
**Multicollinearity Test**

Coefficients <sup>a</sup>		
Model	Sig.	Collinearity Statistics

		Tolerance	VIF
1	(Constant)	,939	
	Kompetensi Sumber Daya Manusia	,466	2,145
	Standar Akuntansi Pemerintahan	,347	2,885
	Sistem Akuntansi Keuangan Daerah	,315	3,171

The independent variables, namely human resource competence, have a tolerance of  $> 0.10$ , which is equal to 0.466 and a VIF value of 2.145, the government accounting standard variable has a tolerance of  $> 0.10$ , which is equal to 0.347 and a VIF value of 2.885, and the regional financial accounting system variable has a tolerance  $> 0.10$  which is 0.315 and the VIF value is 3.171. Thus it can be concluded that the regression equation model does not have multicollinearity and this research can be said to be ideal.

**Heteroscedasticity Test**



It can be seen from the picture above that the points on the scatterplot do not form a regular pattern, so it can be concluded that there is no heteroscedasticity. The classical assumption in this model is fulfilled, namely being free from heteroscedasticity or homoscedasticity.

**Multiple Linear Regression Analysis**

**Coefficients\***

Model	Unstandardized Coefficients	Standardized Coefficients	t
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	B	Std. Error	Beta	
1	(Constant)	,383	4,936	,078
	Kompetensi Sumber Daya Manusia	,702	,235	,153
	Standar Akuntansi Pemerintahan	,061	,065	,056
	Sistem Akuntansi Keuangan Daerah	2,255	,172	,817

The results of the multiple linear regression equation above can provide an explanation that: 1) The constant value ( $\alpha$ ) of 0.383 is a condition where the Quality of Local Government Financial Reports (Y) has not been influenced by other variables, namely Competency Human Resources (X1), Application of Government Accounting Standards (X2) and Application of the Regional Financial Accounting System (X3). If the independent variable does not exist, the Financial Report Quality (Y) variable will not change. 2) The value of the HR Competency regression coefficient ( $\beta_1$ ) is 0.702 indicating that the HR Competency variable has a positive influence on LKPD Quality, which means that good HR Competence can change the quality of LKPD in each preparation of LKPD. This can also be proven by data where every increase of one unit of HR competency variable will affect the quality of LKPD by 0.702 assuming other variables are not examined in this study. 3) The regression coefficient value of Government



Accounting Standards ( $\beta_2$ ) of 0.061 indicates that the Government Accounting Standards variable has a positive influence on the quality of LKPD, which means that the application of good SAP will also provide good changes to the preparation of LKPD. This is also evidenced by data where each unit increase SAP implementation variables will affect the quality of LKPD by 0.061 assuming other variables are not examined in this study. 4) The regression coefficient value of the application of regional SAK ( $\beta_3$ ) is 2.255 indicating that the variable of application of regional SAK has a positive influence on the quality of LKPD, meaning that the application of good SAK will provide good changes to the preparation of LKPD, this is also evidenced by the data where each increase the variable unit of regional SAK implementation will affect the quality of LKPD by 2.255 assuming other variables are not examined in this study.

#### Hypothesis test

##### Test t

Hasil uji t dapat diartikan dengan nilai thitung pada variabel Kompetensi SDM (X1) lebih besar dari ttabel ( $7,419 > 1,688$ ), dan taraf signifikan sebesar 0,000 yang berarti kurang dari taraf 0,05 ( $0,000 < 0,05$ ). Dengan demikian nilai tersebut memberikan arti bahwa secara parsial variabel Kompetensi SDM mempunyai pengaruh positif dan signifikan terhadap Kualitas Laporan Keuangan Pemerintah Daerah pada BPPKAD Kabupaten Lamongan dan BPPKAD Kabupaten Tuban.

The value of tcount in the application of SAP (X2) is greater than ttabel ( $8.424 > 1.688$ ), and a significant level is 0.000 which means it is smaller than the level of 0.05 ( $0.000 < 0.05$ ). Thus this value gives the meaning that partially the SAP Implementation variable has a positive and significant influence on the Quality of Local Government Financial Reports at the BPPKAD of Lamongan Regency and BPPKAD of Tuban Regency.

The tcount value in the application of SAKD (X3) is greater than ttabel ( $24.628 > 1.688$ ), and a significant level is 0.000 which means it is smaller than the 0.05 level ( $0.000 < 0.05$ ). Thus this value means that partially the SAKD Implementation variable has a positive and significant influence on the Quality of Regional Government Financial Statements at the BPPKAD of Lamongan Regency and BPPKAD of Tuban Regency.

##### F Test (Simultaneous)

The results of the F test or ANOVA obtained Fcount of 259.632. When compared with Ftabel, Fcount is greater than Ftabel ( $259.632 > 2.87$ ) and the significance level is smaller than the significant level ( $0.000 < 0.05$ ). These results indicate that the variables of HR Competence, SAP Implementation and SAKD Implementation simultaneously have a significant influence on the Quality of Regional Government Financial Reports.

##### Determination Coefficient Test ( $R^2$ )

##### Model Summary

Model	R	Adjusted R Square	Std. Error of the Estimate
1	.978 <sup>a</sup>	.956	2.148

a. Predictors: (Constant), X3, X1, X2

From the table above it can be seen that the magnitude of R Square is 0.956 which means that the quality of local government financial reports can be explained by the independent variables or independent variables, namely human resource competence, application of government accounting standards and application of regional financial accounting system with a value of 9.52%, while the rest ( $100\% - 9.52\% = 90.48\%$ ) is explained by other variables not used in this study.

## CONCLUSION AND SUGGESTION

### Conclusion

Based on the results of the research conducted, several conclusions can be drawn as follows: 1) Based on the results of the tests that have been carried out, the Human Resources Competency Variable partially influences the Quality of Regional Government Financial Reports. That is, HR competencies include knowledge, skills and attitudes that exist in the Government of Lamongan Regency and Tuban Regency Government which can change the quality of LKPD for the better in preparing LKPD in Lamongan Regency Government and Tuban Regency Government if the HR competence is good, more attention and improvement. 2) Application of Government Accounting Standards affects the Quality of Regional Government Financial Reports in the Government of Lamongan Regency and Tuban Regency Government. The results of this study indicate that the better the application of government accounting standards, the higher the quality of the resulting financial reports because all transactions reported in the financial statements comply with applicable regulations and are presented honestly and completely in the local government financial reports. 3) Regional Financial Accounting System affects the Quality of Regional Government Financial Reports. This means that in the process of preparing the LKPD for Lamongan Regency and Tuban Regency, the people involved must really understand the Regional SAK carried out by agencies in preparing financial reports. The higher the understanding of Regional SAK in the preparation of LKPD in the Government of Lamongan Regency and the Government of Tuban Regency, the better the resulting LKPD will be. This shows that the dimensions of the regional financial accounting system have been implemented effectively in accordance with the laws and regulations that apply within the Lamongan Regency Government and the Tuban

Regency Government. 4) In testing simultaneously (simultaneous), Human Resource Competence, Application of Government Accounting Standards and Application of Regional Financial Accounting Systems affect the Quality of Regional Government Financial Reports in the Government of Lamongan Regency and Tuban Regency Government. This means that in each preparation of LKPD, HR competence which includes knowledge, skills and good attitudes and is accompanied by an understanding of the SAP Application and Regional SAK Applications can create quality LKPD in each preparation of LKPD in the Governments of Lamongan Regency and Tuban Regency.

### Suggestion

With these results the researcher realizes several important points that can be used as future reference: 1) For agencies: Local Governments need to improve human resource competence, apply government accounting standards and implement a regional financial accounting system by conducting training so that local government financial reports accurate, produced can be of better quality. 2) For future researchers: Future researchers should examine other variables that can lead to higher or less quality LKPD so that they can become a reference and comparison between variables that can affect the quality of LKPD. Future researchers should study different objects so that they can become the latest reference for the object under study. Future researchers should research with additional samples so that they can become the latest reference for the sample under study.

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