

The Influence of Human Resource Competence, Accounting Standards and Accounting Systems on the Quality of Financial Reports in the Regional Government of Purwakarta Regency

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Abstract

This study aims to analyze the role of human resource competence, accounting standards, and accounting systems on the quality of financial reports in the context of local government agencies in Purwakarta Regency, Indonesia. This study uses primary data taken cross-sectionally by distributing questionnaires to the respondents. The population and sample in this study were all employees of the finance section at several SKPDs in Purwakarta Regency, totaling 130 respondents. The findings of this study indicate that human resource competence, accounting standards, and accounting systems partially and simultaneously have a positive effect on the quality of the regional government's financial reports in Purwakarta Regency. This means that this research implies that the government needs to pay attention to several aspects in order to produce good quality financial reports.

Keywords: Human Resource Competence, Accounting Standards, Accounting Systems, Quality of Financial Reports

1. Introduction

The phenomenon in the current era of public sector reform has shown demands for transparency and accountability from various parties. In principle, sources of funding from the public are required to be transparent as a form of government accountability to the community. According to Jørgensen (2022) one of the efforts to realize clean government, the government is required to prepare financial reports. The phenomenon that occurred in the audit results of the Supreme Audit Agency (BPK) throughout semester 1, 2021 BPK noted that there were still many financial reports, especially the government, that had not obtained good financial performance. In addition, the BPK also recorded 10,198 findings containing 15,568 problems and 51% of the problems were non-compliance with laws and regulations. This non-compliance is closely related to the competence of existing human resources in the organization. Human resource competency is an important factor in managing and presenting financial-related information within a company. In addition, competent human resources can also apply quality accounting report standards.

The financial statements at least cover the realization of the budget, balance sheet, statement of cash flows and notes to the financial statements. According to Barac (2017) quality financial reports can provide benefits in an effort to take a policy for the organization. Maglio (2017) stated that quality financial reports must be prepared in accordance with accounting standards. According to Whittington (2017) one of the factors that can influence the realization of quality LKPD is the competence of human resources and the application of government accounting standards, and good corporate governance (Lin, 2017; Misund, 2017). The preparation of quality financial reports must meet accounting standards and be of good quality, so that the information in the financial statements can be understood properly. In addition, equal treatment of the recognition and measurement of financial transactions and accounting standards will also be the criteria for assessing the government's financial performance. In order to be able to prepare financial reports in accordance with SAP, the implementation process must be supported by a series of manual and computerized procedures, starting from data collection, recording, to reporting.

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The BPK (2021) reveals problems in regional financial reporting due to non-compliance with statutory provisions. This situation indicates that the government's financial reports still do not fully meet the criteria of reliability (reliable). According to Okaro (2017) many factors can affect the quality of financial reports, such as government accounting standards, government accounting systems, human resource competence (Marchuk, 2017). According to Aini (2018) the competence of human resources is an important factor in compiling a company's financial statements. This is because competence includes knowledge and skills in carrying out tasks. This knowledge and skills can be an asset to the company in achieving organizational goals.

In addition to human resource competence, the application of accounting standards must also be a concern for organizations in presenting quality financial reports. The application of accounting standards requires each entity to prepare reporting in a systematic, structured and transparent manner. By doing this implementation, local government financial reports will be well structured.

The usefulness of financial reports is determined by the content of the information presented in the report by referring to meaningful information. But in reality, the application of government accounting standards has not been fully effective. Several studies regarding the effect of accounting standards and accounting systems on the quality of financial reports have been carried out and found positive results. However, research (1) states the opposite, that accounting standards and accounting systems show no effect. Likewise with the results of research Supriyati (2020) regarding HR competence. Lorincová (2018) states that HR competence has a positive and significant impact on the performance of government financial reports. But on the contrary, research (1) states that HR competence has no effect on financial statement performance. Given the inconsistencies in the results of research Tognazzo (2017), Hidayah (2017) and Ncube (2020), this study tries to re-examine the factors that can affect the performance of financial reports in the Purwakarta district by looking at the variable competence of human resources, accounting standards, and accounting systems.

2. Literature Review

2.1. HR competence and Quality of Financial Reports

According to Idawati (2021), human resources are a strategic contributor to all organizational activities. Hidayat, (2022) stated that the competencies possessed by employees are the most valuable assets in the organization. Some previous literature distinguishes the definition of competency based on two views. The first view sees competence as individual characteristics and behaviors to show superior performance and become an important predictor of performance (Idawati, 2021). Meanwhile, other views see employee competence as the ability to carry out activities in their work (Tognazzo, 2017). From these two views, Zhu (2019) develop the notion of competence as a set of knowledge, skills and attitudes shown by individuals to give their best performance in completing tasks in the organization.

In line with this, Hidayah (2017) states that HR competence is everything about knowledge, skills, abilities and other characteristics that cause a person to hold a position and be able to carry out roles and responsibilities. competency characteristics include motives, character, concepts, knowledge and skills. HR competence can be a determinant of the effectiveness of the performance of individuals, and enable companies to achieve their goals. This is because competent employees will continue to update their knowledge, develop new skills, and adapt to developments in their work (Suklum, 2022)

Considering the important role of HR competence, Yoo (2021) states that one of the factors for quality financial reports is the competency of the HR itself. Employees who have competence in their fields, such as adequate knowledge, skills and abilities, will prepare financial reports from companies or organizations properly so that the reports are of high quality and easy to understand (Buonomo, 2020). However, if employees do not have competence, then the results of the quality of regional financial reports issued are not good. Based on this explanation, the first hypothesis proposed is:

H1: HR competence has a positive effect on the quality of regional financial reports.

2.2. Accounting System and Quality of Financial Statements

The accounting system can be understood as a series of procedures in accounting activities which include the process of data collection, recording, summarizing, to financial reporting (Hutahayan, 2020). In regional government, an

accounting system is needed as a form of accountability for the implementation of the APBD by the government. According to the Decree of the Minister of Home Affairs no. 29 of 2002 article 70 paragraph (1), the regional financial accounting system is an accounting system that includes the process of recording, classifying, interpreting a summary of financial transactions or events and reporting their finances in the context of implementing the Regional Budget, and implemented in generally accepted accounting principles (Saleh, 2022).

The existence of a regional financial accounting system allows local governments to carry out accounting principles and financial reporting in accordance with existing regulations (Chen, 2021). When this accounting system is complied with and applied in preparing financial reports, the results of financial reports will have good quality. In addition, the regional financial accounting system will also improve the quality of financial reports, as indicated by the reliability, completeness and accuracy of information. This will make financial reports easier to understand and accountable to external parties, as well as other accounting providers who need these reports (Al-Wattar, 2019)

On the other hand, an accounting system that is weak and not implemented optimally will make internal financial controls in the organization weaker (Budiarto, 2019). This is because the financial reports produced are less reliable and less relevant as a basis for making decisions. Thus, this condition indicates organizations, including local government agencies, to emphasize the importance of a good accounting system, which can lead to an increase in the quality of financial reports (Huang, 2019). Based on this explanation, the second hypothesis proposed is:

H2: *The accounting system has a positive effect on the quality of regional financial reports.*

2.3. Accounting Standards and Quality of Financial Statements

Accounting standards are accounting principles that are applied in the preparation and presentation of financial reports (Azis, 2017). In Indonesia, accrual-based Government Accounting Standards (SAP) have been established by the government since 2010. This government accounting standard applies to the presentation of central government financial reports (LKPP) and local government financial reports (LKPD). This government accounting standard is a reference for preparing financial reports. This makes government accounting standards an important factor that determines the improvement of the quality of financial reports of a government agency (Najaf, 2022)

Government Accounting Standards regulate the presentation of financial reports for general purposes in order to increase the comparability of financial reports both to budgets, between periods, and between entities (Hameedi, 2021). When the report preparers follow and understand the existing accounting standards, they are able to present financial reports consisting of balance sheets, budget realization reports, cash flow reports, and financial statement notes in a reliable, thorough and accurate manner. Government accounting standards are also regulations from the government that need to be followed, so that government agencies can produce reports that have legal force, while improving the quality of the financial reports themselves (Ibrahim, 2021). Based on this explanation, the hypothesis proposed is:

H3: *Accounting standards have a positive effect on the quality of regional financial reports.*

H4: *HR competencies, accounting systems, and accounting standards simultaneously have a positive effect on the quality of regional financial reports.*

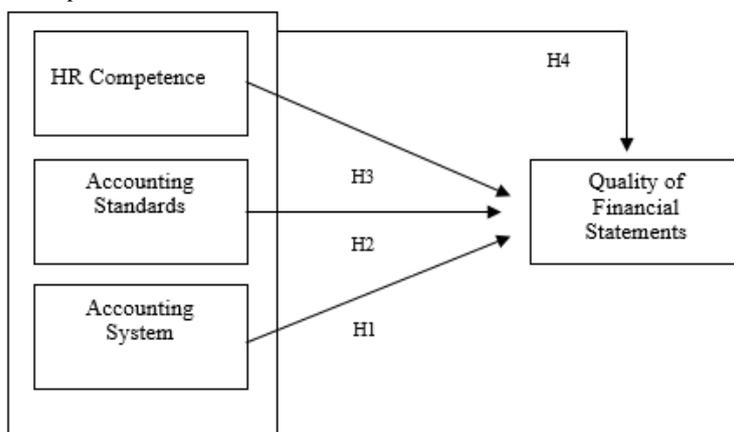


Figure 1. Conceptual Framework

3. Methods

This research was conducted using a quantitative approach to the Regional Work Unit (SKPD) of the Government of Purwakarta Regency. Since 2015, local governments in Indonesia have implemented an accrual accounting system. This research was conducted in August-October 2022 through several processes which included distributing questionnaires, data analysis, and compiling a research report. To obtain data, researchers distributed questionnaires to respondents. The population and sample in this study included 130 employees in the finance department at several SKPDs in the Purwakarta Regency Government.

This study has four variables, namely three independent variables: HR competence, accounting systems, and accounting standards, as well as one dependent variable, namely the quality of financial reports. HR competence is measured by items developed by (Suklum, 2022), which include knowledge, skills, and abilities of employees. The accounting system is measured by items developed by (Saleh, 2022), including several indicators such as recording, classifying and summarizing, and reporting. Furthermore, the measurement of accounting standard variables was adapted from the research of (Qataweh, 2020). Finally, the quality of financial reports is measured by items taken from (Budiarto, 2019), which includes several indicators such as relevant, reliable, comparable and understandable.

These four variables were measured with a Likert scale ranging from 1-5, with point 1 indicating strongly disagree, and point 5 indicating strongly agree. Furthermore, researchers ensure the validity and reliability of constructs and research items. Testing the hypothesis on the data obtained was processed using multiple regression analysis using SPSS 25.

4. Result and Discussions

4.1. Characteristics of respondents

Research data regarding the characteristics of respondents obtained from 6 regional government offices in Purwakarta district showed that the majority of respondents based on the majority gender were women at 88% when compared to men. Based on age, the majority of respondents generally ranged from 25-35 years old with an undergraduate degree and had worked for 2-5 years.

Table 1. Characteristics of respondents

	Respondent Profile	Percentage
Gender	Male	42%
	Female	88%
Age	20 - 25 Years	21%
	25 - 30 Years	66%
	30 - 35 Years	40%
	35 - 40 Years	3%
Level of education	Senor high school	11%
	Diploma	34%
	Bachelor	73%
	Master	12%
Long Working	2 sd 5 Years	101%
	5 sd 8 Years	25%
	8 sd 11 Years	4%

4.2. Descriptive Analysis

From table 2 it can be seen that the variables of Human Resource Competence, Accounting Standards, Accounting Systems and Quality of financial reports are in the good category. This shows that the questions in the questionnaire are appropriate.

Table 2. Descriptive analysis

No	Variable	Average Score	Standard Deviation	Interpretation
1	Human resource competence	3,9	0,2363	Good
2	Accounting standards	4,0	0,1779	Good
3	Accounting system	3,7	0,2032	Good
4	Quality of financial reports	3,9	0,3643	Good

Source: Processed data, 2023

4.3. Validity and Reliability Analysis

The results of testing the validity of the factors through the Pearson correlation test method show that all statements in the research questionnaire are valid because they have a significance value (Sig) $\leq \alpha$ (0.05). Meanwhile, the reliability test was carried out using the Chronbach Alpha calculation technique, which means that if one variable has a Cronbach Alpha value > 0.60 , it can be stated that the variable is reliable (Kurnia et al., 2015). In this study the variables have Cronbach Alpha competence in human resources (0.861), accounting standards (0.887), accounting systems (0.757) and quality of financial reports (0.649). So it can be concluded that all statements in the research questionnaire are reliable.

Table 3. Reliability test

Variabel	Cronbach Alpha	r-kritis	Information
Human resource competence	0,861	0,6	Reliable
Accounting standards	0,887	0,6	Reliable
Accounting system	0,757	0,6	Reliable
Quality of financial reports	0,649	0,6	Reliable

Source: Processed data, 2023

4.4. Multiple Regression Testing

Multiple regression analysis is used to determine how much influence human resource competence, accounting standards, and accounting systems have on the quality of financial statements. The processing results are as Table 4.

Table 4. Multiple Regression Testing

Model		Unstandardized Coefficients		Standardized Coefficients	t	sig.
		B	Std. Error	Beta		
1	(Constant)	6,046	1,497		4,038	0,000
	HR Competence	0,308	0,064	0,250	3,234	0,001
	Accounting standards	0,382	0,073	0,179	2,480	0,014
	Accounting system	0,218	0,057	0,261	3,850	0,000

Source: Processed data, 2022

From the output in table 4, it is known that the intercept value and the regression coefficient are so that the following equation can be formed:

$$Y = 6.046 + 0.308 X_1 + 0.382 X_2 + 0.218X_3 + e.$$

This equation can be interpreted as follows:

$a = 6.046$ means that if the HR Competency, Accounting Standards and Accounting System variables are zero then the quality of financial reports will be worth 6.046 units, thus it can be seen that the regression lines intersect the Y axis at point 6.046.

$b_1 = 0.308$ means that if HR competence increases by one unit while other variables are constant, then the quality of financial reports will increase by 0.308 units.

$b_2 = 0.382$ means that if accounting standards increase by one unit while other variables are constant, then the quality of financial reports will increase by 0.382 units.

$b_3 = 0.218$ means that if the accounting system increases by one unit while other variables are constant, the quality of financial reports will increase by 0.218 units

Thus, from the values above it can be seen that the t-count value obtained from HR Competence is $3.234 > t$ table (1.97214), according to the hypothesis testing criteria that H_0 is rejected and H_a is accepted. This means that partially, HR competence significantly influences the quality of financial reports. The accounting standard variable is $2.480 > t$ table (1.97214), according to the criteria for testing the hypothesis that H_0 is rejected and H_a is accepted. This means that partially, accounting standards have a significant effect on the quality of financial reports. The accounting system is obtained at $3.850 > t$ table (1.97214), according to the criteria for testing the hypothesis that H_0 is rejected and H_a is accepted. This means that partially, the accounting system has a significant effect on the quality of financial statements.

4.5. Simultaneous Testing

According to Ghozali (2018: 98) the F statistical test basically shows whether all independent variables simultaneously or simultaneously affect the dependent variable or the dependent variable. The test is as follows:

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	352,657	3	117,552	28,644	0,000 ^b
	Residual	804,363	196	4,104		
	Total	1157,020	199			

4.6. Determination Coefficient Test

According to Sekaran (2019), the determinant coefficient (R^2) is a tool to measure how far the model's ability to explain the variation of the dependent variable. The coefficient test is as follows:

Model	R	R Square
1	.815 ^a	.814

a. Predictor: (Constant), Accounting systems, Accounting standards, HR competencies

b. Dependent Variable: Quality of financial reports

Source: processed data, 2022

From the results of the table above, the coefficient of determination is 0.814, which means that the effect of the three independent variables on the dependent variable is 81.4%. Meanwhile, 18.6% or the rest is influenced by other variables not examined. The results of testing the coefficient of determination show that these three variables have a fairly strong influence in explaining the variable quality of financial statements.

5. Conclusions

Fundamental and important in financial management is an understanding of the standards that have been applied. According to Supriyati (2020) an important element in financial management is HR competence in the company. According to Hidayah (2017) competence is all the sense, knowledge, skills or experience that a person has in carrying out his work. According to Chen (2021) the principle of the right man in the right place can be the key to success for an organization in achieving its goals. Based on the results of testing the hypothesis in this study, it was found that HR competence has an influence on the quality of financial reports. The results in this study also state that competency is not only academic ability, but includes one's skills, knowledge and work attitude. (Abela, 2022) states that one's work attitude can be the strongest competency in improving financial reporting performance.

The results of this study are also supported by Xu (2021) which states that the competency of human resources will affect the output produced, especially in terms of financial reporting. Thus, someone who is placed according to their competence will certainly be better at doing the tasks given by the company.

In addition, this study also found that the application of good accounting standards can affect the quality of financial reports. According to Kaawaase (2021) accounting standards are one of the procedures in preparing financial reports so that there is no uniformity in the presentation of financial reports. Apart from that, accounting standards regulate the presentation of financial reports for general purposes in order to increase the comparability of financial reports for both budgets and entities. The results of this study indicate that the use of good accounting standards has an influence on the quality of financial reports.

The application of the accounting system was also found in this study to have an influence on the quality of financial statements. According to Johan, A (2022) the financial system aims to increase accountability and reliability in the application of the financial accounting system so as to improve the quality of financial reports. To get relevant and reliable financial report results, the company must also have a good accounting system so that the resulting reports are better. The results of this study are supported by research by Wanke, (2022) which state that a good accounting system has an influence on the quality of financial reports.

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