Factors Affecting the Quality All of Luwu Raya Regional Government Financial Statements with the Competency of Human Resources as Moderation

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Abstract:- This study aims to examine the effect of the application of accrual-based Government Accounting Standards and Information Technology Utilization on the Quality of Local Government Financial Reports. This study also examines the role of Human Resource Competence in moderating the effect of the application of accrual-based Government Accounting Standards and Utilization of Information Technology on the Quality of Local Government Financial Reports. This study used a sample of 36 Regional Apparatuses as a unit analysis which was divided into four regencies/cities throughout Luwu Raya, including Palopo City, Luwu Regency, North Luwu Regency, East Luwu Regency using a questionnaire as a research instrument and conducted interviews with several stakeholders involved in this study. know for sure about the Quality of Local Government Financial Reports. The results showed that the application of accrual-based government accounting standards and the use of information technology had a positive effect on the quality of financial reports. Competence of Human Resources is not able to moderate the effect of the application of accrual-based Government Accounting Standards and Utilization of Information Technology on the Quality of Local Government Financial Reports.

Keywords:- *Financial Report Quality, Accrual-based Government Accounting Standards, Information Technology, Human Resource Competence.*

I. INTRODUCTION

One of the performance assessments of the Regional Head as the person in charge of the financial management of a region can be seen from the quality of the financial reports produced on the management and accountability for the implementation of activities based on the revenue and expenditure budgets that have been determined within the scope of regional government. According to Jonas and Blanchett (2000) the quality of financial reports is complete and transparent information, designed not to mislead users. Financial reports can be said to be of high quality if they meet the qualitative characteristics of financial statements, namely relevant, reliable, comparable, and understandable. It should be realized that there are many parties who will use financial statement information prepared by the government as a basis for decision making. The Regional Government Financial Report is a form of accountability report on regional financial

management for one fiscal year. The Regional Government Financial Reports annually receive an assessment in the form of an opinion from the Supreme Audit Agency of the Republic of Indonesia as a high state institution which in the Indonesian state administration system has the authority to examine the management and responsibility of state finances. There are four opinions given by the examiner, namely: Unqualified (WTP), Unqualified (WDP), Unreasonable, and Unqualified Opinion (TMP). The indicator that the government's financial reports are of good quality is the unqualified opinion given by the Financial Audit Board to LKPD (Yuliani and Agustini, 2016). When the BPK gives an Unqualified Opinion (WTP) to the LKPD, it means that it can be said that the financial statements of a regional government entity are presented and disclosed fairly and with quality. Luwu Raya which consists of Palopo City, Luwu Regency, North Luwu Regency and East Luwu Regency for five years shows that from 2015 to 2019 there has been an improving trend, the four local governments maintain Unqualified Opinions (WTP) for five years. This indicates that the quality of the financial reports of the district/municipal governments throughout Luwu Raya is getting better, thus encouraging researchers to find out what factors affect the quality of the financial statements of local governments throughout Luwu Raya.

In this study, there are factors that can affect the quality of local government financial statements that will be discussed, including the application of accrual-based government accounting standards, utilization of information technology and human resource competencies. Puspitawati (2016) states that in order for financial statements to be compared with the previous period's financial statements, they must be prepared based on applicable accounting standards. Government Regulation Number 71 of 2010 concerning Government Accounting Standards reveals that.

Several studies have been conducted regarding the effect of the application of Accrual-based Government Accounting Standards on the quality of government financial reports, namely research from Triwardana (2017), Wulandari (2018) and Abdullah (2017) which shows that the application of government accounting standards affects the quality of Local Government Financial Reports. The results also show that the application of government accounting standards has an effect on the quality of Local Government Financial Reports. The results of this study contradict the results of

research conducted by Rahmah and Zulkifli (2018) which showed that the application of SAP had no significant effect on the quality of local government financial reports. Previous research has also been conducted regarding the effect of the use of information technology on the quality of local government financial reports, namely research conducted by Akhmad, et al (2018) which found that the use of information technology had a significant positive effect on the quality of financial reports in the local government of Enrekang Regency. Where, the better the use of information technology, the better the quality of LKPD. Meanwhile, research conducted by Andriani et al. (2017) in his research found that the use of technology had no significant effect on the quality of the financial reports of the Regional Work Units. Previous research related to the role of Human Resource Competence in moderating the effect of the application of accrual-based Government Accounting Standards and Utilization of Information Technology on the Quality of Local Government Financial Reports has been carried out by Agustiawan and Rasmini (2016) finding that partially human resource competence as a moderating variable shows significant values It can be concluded that the interaction between the application of Government Accounting Standards and Human Resource Competence as a moderating variable has a significant effect on the quality of Local Government Financial Reports. In line with the research of Yenni, et al (2020) which found that Human Resource competence moderated the relationship between the influence of Accounting Understanding on the Quality of Regional Financial Reports. Meanwhile, research conducted by Nadir and Hasyim (2017) showed that human resource competence had no significant effect on report quality. Barru district government finances.

II. LITERATURE REVIEW

Agency theory in local government has begun to be practiced, especially since the implementation of regional autonomy in 1999. The application of agency theory can be studied from two perspectives, namely the relationship between the executive and the legislature, and the legislature and the people. Agency problems arise when executives tend to maximize their self-interest, starting from the budgeting process, making decisions to presenting reasonable financial reports to show that their performance so far has been good, as well as to secure their position in the eyes of the legislature and the people. Based on Law Number 32 of 2004 concerning Regional Government, it is stated that regional heads are elected by the people, so that the Regional Government as manager is obliged to provide accountability reports contained in the Regional Revenue and Expenditure Budget to the people in the form of Regional Government Financial Reports that have been audited by the Supreme Audit Agency. . The performance of regional heads will be assessed in their accountability reports to the Regional House of Representatives regarding the success of their programs and policies which are reflected in the realization of the Regional Revenue and Expenditure Budgets as well as opinions on Regional Government Financial Reports obtained by the Regional Government.

The relationship between agency theory and this research is that government managers act as agents who must determine certain strategies in order to provide the best performance to the public as principals. The government party (agent) must provide accountability, present, report and disclose all activities and activities that are their responsibility to the public party (principal) who has the right and authority to demand such accountability. The principal certainly wants good performance results from the agent and one of these performances can be seen from the quality of the financial statements, while how good the quality of financial reports depends on the factors that affect the quality of the report itself.

A. Accrual-Based Government Accounting Standards

Government Accounting Standards are basic requirements and have legal force in an effort to improve the quality of government financial reporting in Indonesia. RI Government Regulation No. 71 of 2010 article 1 paragraph (8) states that accrual-based government accounting standards are government accounting standards that recognize income, expenses, assets, debt, and equity in accrual-based financial reporting, and recognize income, expenditure, and financing in reporting budget implementation. based on the basis stipulated in the State Budget / Regional Revenue and Expenditure Budget. The use of accrual accounting basis is expected to increase the accountability of financial statements as a form of accountability from agents to principals. In this study, the local government is the agent who has the mandate to submit financial reports to the public and other parties who need the information. Based on the explanation, the hypothesis in this study is

H1: It is suspected that the application of accrual-based government accounting standards has a positive effect on the quality of financial statements.

B. Utilization of Information Technology

Information technology can be defined as a technology used to process data, including processing, compiling, storing, correcting data in various ways to produce quality information, namely relevant information, accurate and timely, which is used for personal, business and government purposes. is strategic information for decision making. This technology uses a set of computers to process data, a network system to connect one computer to another as needed, and telecommunications technology is used so that data can be distributed and accessed globally. The regional financial information system is mentioned in the explanation of PP No. 56 of 2005 that following up on the implementation of the development process that is in line with the principles of good governance, the central and local governments are obliged to develop and utilize advances in information technology to improve the ability to manage regional finances, and distribute Regional Financial Information to public services. Based on this explanation, the hypotheses in this study are:

H2: It is suspected that the use of Information Technology has a positive effect on the Quality of Financial Reports.

C. Human Resources Competence

Human resources have a major role in every organizational activity, both private organizations and public organizations because humans are the regulating and implementing elements of every organizational activity. Although supported by facilities and infrastructure as well as excessive sources of funds, without the support of reliable human resources, organizational activities will not be completed properly. This shows that human resources are the main key that must be considered with all their needs. As the main key, human resources will determine the successful implementation of organizational activities. Organizational demands to acquire, develop and maintain quality human resources are increasingly pressing in accordance with the dynamics of the ever-changing environment. Human Resource Competence, namely the ability of HR to carry out the duties and responsibilities given to them with adequate education, training and experience. These competent human resources will be able to understand accounting logic well. The failure of local government human resources to understand and apply accounting logic will have an impact on errors in financial statements made and reports that do not comply with the standards set by the government (Warisno, 2008). HR competence includes its capacity, namely the ability of a person or individual, an organization, or a system to carry out its functions or authority to achieve its goals effectively and efficiently. Based on this explanation, the hypotheses in this study are:

H3: It is suspected that Human Resources Competence is able to moderate the effect of the Accrual-Based Accounting Standards Application on the Quality of Financial Statements.

d. Quality of Local Government Financial Reports.

H4: It is suspected that Human Resource Competence is able to moderate the influence of Information Technology Utilization on the Quality of Financial Reports.

Based on the description and background, literature review with the theories that have been described in the previous chapter of this study, the conceptual framework of this research can be seen in the following figure:
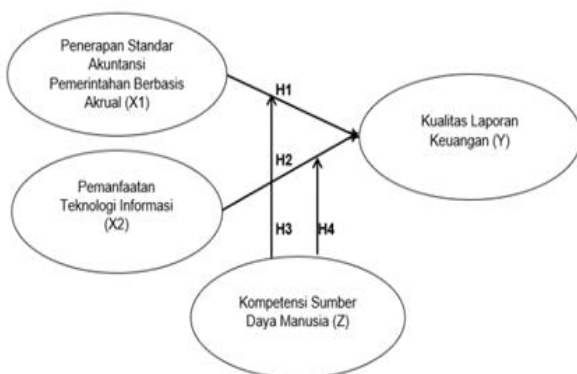

Figure 2.1 conceptual framework

III. RESEARCH METHOD

The research design is the design of the research structure that directs valid, objective, efficient, and effective processes and results. The research design in this study is hypothesis testing (hypotheses testing). This study uses the Organization as the unit of analysis in this case the Local Government Financial Statements. The type of data used in this study is primary data. Primary data is data obtained from distributing a list of questions (questionnaires) to respondents. The type of data used is quantitative data, namely the respondents' answers in the form of scores of each variable indicator that have been determined by attaching several alternative answers in the form of questionnaire references from previous studies. This research was conducted on regional governments throughout Luwu Raya which consisted of four (4) regencies/cities, namely the Palopo City Government, Luwu Regency Government, North Luwu Regency Government and East Luwu Regency Government. The population in this study is all Regional Apparatuses (PD) in which there is the implementation of financial report management in Regional Governments throughout Luwu Raya with a total population of 178 Regional Apparatuses. The total sample in this study was 40 Regional Apparatus as the unit of analysis which was divided into four districts/cities throughout Luwu Raya. Using probability sampling technique, which is a type of cluster random sampling technique because it looks at the geographical area of the research that is wide and spread out. This technique makes it possible to determine which employees will be used as respondents, after obtaining a sample based on a defined population area. This research was also conducted through interviews with the aim of collecting data on the Quality of Regional Apparatus Financial Reports in some district/city Regional Governments by interviewing the Head of the Regional Financial Management Agency or the Head of Accounting and Reporting as the authorized party and knowing for sure about the quality of Government Financial Reports. local area.

The variables used in this study are independent variables, dependent variables and moderating variables. Overall, these variables use a 5-point Likert scale. In testing the hypothesis in the study, the analytical model used is Moderated Regression Analysis (MRA). This test aims to determine the effect of the independent variable (free) on the dependent variable (bound) and its effect after being moderated. The multiple linear regression method is carried out in two stages, namely the first stage before moderation and the second stage after moderation. The equations are as follows.

The first stage:
$$Y = \alpha + \beta1. X1 + \beta2. X2 + e$$

The second stage:
$$Y = \alpha + \beta1. X1 + \beta2. X2 + \beta3. X1. Z + \beta4. X2. Z + e$$

Ket

Y = Quality of Local Government Financial Reports

A = Constant

β_1- β_4 = Regression Coefficient

X1 = Accrual-based SAP implementation

X2 = Utilization of Information Technology

Z = HR Competence

X1. Z = Interaction of SAP Accrual Application and HR Competence

X2. Z = Interaction of Information Technology Utilization and HR Competence

E = Confounding variable (error)

IV. RESEARCH RESULTS AND DISCUSSION

Table 4.1 Descriptive Statistics
Descriptive Statistics

	N	Min	Max	Mean	Std. Deviation
Accrual-based SAP implementation (X1)	36	3	5	4.12	.391
Utilization of Information Technology (X2)	36	4	5	4.37	.347
HR Competence (Z)	36	3	5	3.99	.290
Quality of Local Government Financial Reports (Y)	36	4	5	4.27	.308
Valid N (listwise)	36				

Source: Primary Data Processed, 2020

Based on descriptive statistical tests, it shows that the SAP Accrual Implementation variable (X1) has a sample (N) of 36, a minimum value of 3 and a maximum of 5. This means that the respondent's minimum answer is Neutral and the respondent's largest answer is Strongly Agree. The average value of respondents' answers is 4.12, which means that the SAP Accrual Implementation variable is fairly high. The standard deviation is 0.391. These results indicate that the overall standard deviation value of the SAP Accrual Application variable does not exceed twice the mean value. This indicates that the distribution of the data is good. Utthavi's research (2010) reveals that if the standard deviation of the variables does not exceed twice the mean, the data distribution is said to be good.

Utilization of Information Technology (X2) has a sample (N) of 36, a minimum value of 4 and a maximum of 5. This means that the respondent's minimum answer is Agree and the largest respondent's answer is Strongly Agree. The average value of respondents' answers is 4.37 which means that the variable of Information Technology Utilization is high. The standard deviation is 0.308. These results indicate that the overall value of the standard deviation of the Information Technology variable does not exceed twice the mean value.

Human Resource Competence (Z) has a sample (N) of 36, a minimum value of 3 and a maximum of 5. This means that the respondent's minimum answer is Neutral and the respondent's largest answer is Strongly Agree. The average value of respondents' answers is 3.99 which means that the HR Competency variable is fairly high. Standard deviation of 0.290 which indicates that the overall value of the standard deviation of the Human Resources Competence variable does not exceed twice the mean value.

The Financial Report Quality variable (Y) has a sample (N) of 36, a minimum value of 4 and a maximum value of 5. This means that the respondent's minimum answer is Agree and the largest respondent's answer is Strongly Agree. The average value of respondents' answers is 4.27 which can be interpreted that the variable Quality of Financial Statements is fairly high. Standard deviation of 0.31 which indicates that the overall standard deviation of the Financial Statement Quality variable does not exceed twice the mean value, the data distribution shows normal results and does not cause bias.

Table 4.2 Step 1
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.844[a]	.713	.696	.16960

Table 4.3 Test Results Adj. R Square
Step 2
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.865[a]	.749	.707	.16642

Table 4.4 Test Results F
Step 1
ANOVA[a]

	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2.359	2	1.180	41.016	.000[b]
	Residual	.949	33	.029		
	Total	3.309	35			

Table 4.5 Test Results F
Step 2

	Model	Sum of Squares	Df	Mean Square	F	Sig.
				ANOVAᵃ		
1	Regression	2.478	5	.496	17.893	.000ᵇ
	Residual	.831	30	.028		
	Total	3.309	35			

Table 4.6 Test Results T (Hypotesis Test)
Step 1

Coefficientsᵃ

	Model	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	1.299	.367		3.544	.001
	X1	.456	.086	.632	5.273	.000
	X2	.257	.106	.290	2.417	.021

Table 4.7 Test Results T (Hypotesis Test)
Step 2

Coefficientsᵃ

	Model	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	2.490	4.689		.531	.599
	X1	2.226	1.318	3.086	1.689	.102
	X2	-1.772	1.714	-2.001	-1.034	.309
	Z	-.260	1.196	-.245	-.217	.829
	ZX1	-.450	.328	-3.736	-1.375	.179
	ZX2	.506	.439	3.890	1.152	.258

Based on tables 4.6 and 4.7, there are four hypotheses built. The following is a summary of the results of the hypothesis test shown in table 4.8.

Table 4.9 Summary of Hypothesis Test Results

Hipotesis Penelitian	Koefisien	Prediksi Arah	Signifikansi	Hasil	Keterangan
H_1	0,456	Positif	Signifikan	Diterima	Tahap 1
H_2	0,257	Positif	Signifikan	Diterima	Tahap 1
H_3	-0,450	Negatif	Tidak Signifikan	Ditolak	Tahap 2
H_4	0,506	Positif	Tidak Signifikan	Ditolak	Tahap 2

Source: Primary Data Processed, 2020

The Effect of Accrual-Based Government Accounting Standards (SAP) on the Quality of Local Government Financial Reports (LKPD)

The application of Accrual-Based Accounting Standards shows that there is an influence on the Quality of Financial Statements which has a positive pattern so that the higher the value of the Accrual-Based Accounting Standards application, the greater the value of the quality of financial statements. The coefficient value of the application of accrual-based accounting standards of 0.456 means that each application of accrual-based accounting standards increases by 1%, the quality of financial reports will increase by 45%. The results of the regression analysis for the effect of applying accrual-based accounting standards on the quality of financial statements show a probability of 0.000 < 0.050. This value indicates that the application of accrual-based accounting standards has an effect on the quality of financial statements. Thus, it can be concluded that the first hypothesis which states that the application of accrual-based government accounting standards has a positive effect on the quality of financial statements is accepted.

The Effect of Information Technology (IT) Utilization on the Quality of Local Government Financial Reports (LKPD) Utilization of Information Technology shows that there is an influence on the Quality of Financial Reports which has a positive pattern so that the more the value of Utilization of Information Technology, the greater the value of the quality of financial reports. The coefficient value of Information Technology Utilization of 0.257 means that every Information Technology Utilization increases by 1%, the quality of financial reports will increase by 25%.

The results of the regression analysis for the effect of Information Technology Utilization on the quality of financial reports show a probability of 0.021 <0.05. This value indicates that the use of Information Technology has an effect on the quality of financial reports. Thus, it can be concluded that the second hypothesis which states that the alleged use of information technology has a positive effect on the quality of financial statements is accepted.

The Effect of Accrual-Based SAP Implementation on the Quality of Local Government Financial Reports (LKPD) with Human Resource Competence (HR) as moderating

The value of the regression coefficient for the influence of HR competence in moderating the relationship between accrual-based SAP implementation on the quality of financial reports shows a negative direction so that the higher the HR competency value, the lower the value of accrual-based SAP implementation so that the quality of financial reports will decrease. The coefficient value of HR competence in moderating the relationship between accrual-based SAP implementation on the quality of financial reports is -0.450, which means that each increase in HR competence by 1% will weaken the relationship between accrual-based SAP implementation and financial report quality by 45%.

The results of the regression analysis for the influence of HR competence in moderating the relationship between the application of accrual-based SAP to the quality of financial statements show a probability of 0.179 > 0.05, which means that it is not significant at alpha 5% or 0.05. This value indicates that the competence of HR is not able to moderate the relationship between the application of accrual-based SAP to the quality of financial reports. Thus, it can be concluded that the third hypothesis which states that the alleged competence of human resources is able to moderate the effect of the application of accrual-based accounting standards on the quality of financial statements is rejected.

Effect of Utilization of Information Technology (IT) on the Quality of Local Government Financial Reports (LKPD) with Human Resources (HR) as moderation.

The value of the regression coefficient for the influence of HR competence in moderating the relationship between the use of information technology on the quality of financial reports shows a positive direction so that the increasing value of HR competence will further increase the value of the use of information technology so that the quality of financial reports will increase. The coefficient value of HR competence in moderating the relationship between the use of information technology and the quality of financial reports is 0.506, meaning that each increase in HR competence by 1% will strengthen the relationship between the use of information technology and the quality of financial reports by 5%.

The results of the regression analysis for the influence of HR competence in moderating the relationship between the use of information technology on the quality of financial reports show a probability of 0.258 > 0.05, which means that it is not significant at alpha 5% or 0.05. This value indicates that HR competence is not able to moderate the relationship between the use of information technology and the quality of financial reports. Thus, it can be concluded that the fourth hypothesis which states that the alleged competence of human resources is able to moderate the effect of the use of information technology on the quality of financial statements is rejected.

V. CONCLUSION

Based on the results of hypothesis testing and discussion of the effect of the application of SAP accruals and IT utilization on the quality of LKPD moderated by HR competence, the following conclusions can be drawn.

1. SAP accruals affect the quality of LKPD. These results indicate that the application of SAP contributes to the quality of LKPD.
2. The use of IT shows that there is an influence on the quality of the LKPD, so the better the utilization of IT, the better the quality of the LKPD. These results indicate that the use of IT contributes to the quality of the LKPD.
3. There is no influence of HR competence in moderating the effect of the application of SAP accruals on the quality of LKPD. These results indicate that the competence of HR is not able to moderate the effect of the application of SAP accruals on the quality of LKPD.

4. There is no positive influence of HR competence in moderating the influence of IT utilization on the quality of LKPD. These results indicate that the competence of human resources is not able to moderate the effect of using IT on the quality of LKPD.

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