
**UTILIZATION OF ACCOUNTING INFORMATION SYSTEMS, HUMAN
RESOURCE COMPETENCIES, GOVERNMENT ACCOUNTING STANDARDS
ON THE QUALITY OF LOCAL GOVERNMENT FINANCIAL STATEMENTS**

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ABSTRACT

The local government financial report is a form of accountability report for the implementation of the Regional Revenue and Expenditure Budget that can be calculated with money. This study aims to assess the effect of utilization of accounting information systems, human resource competencies, and government accounting standards on the quality of local government financial reports. In this study, researchers used a quantitative descriptive approach. The information collection method used is through a questionnaire. The number of samples was 95 respondents who were determined using purposive testing techniques. Data analysis was performed with multiple linear regression models with data quality testing and classical assumption tests. The results of this study indicate that the utilization of accounting information systems, human resource competencies, and the application of government accounting standards have a significant effect on the quality of local government financial reports.

INTRODUCTION

In this modern era, good governance practices are necessary for any government to achieve its goals and fulfill its national obligations. Achieving good performance requires the central government, as well as local governments. For local governments to achieve good performance, they must continue to strive to improve the condition of their financial statements. Quality financial reports are certainly beneficial for implementers and stakeholders, especially if they are transparent to the public (Mahartini et al., 2021).

According to Law Number 17 of 2003 concerning State Finance, state finances are all state rights and responsibilities that can be measured in money and everything related to the exercise of rights, such as tools that can be translated into state property and obligations. Quality financial reports must be organized in proportion to the principles and rules of applicable accounting standards, therefore local government financial reports must refer to certain financial SAP.

Financial reports from the unified information system are more reliable, precise, and easy to access. Internet and computer networks are used within the work unit as intermediaries for the transmission of information that already exists within the work unit. However, the drawback is that the network may be slow or error-prone. Restrictions on access to computer use only apply to accounting and finance employees, with the aim of ensuring the security and

confidentiality of existing data (Suprihatin & Ananthi, 2019).

Based on research (Hadis et al., 2022), one of the components that contribute to the development of the quality of financial reports is the use of information technology. Government Regulation Number 56 of 2005 concerning the Financial Information System explains that the government is obliged to advance information technology to improve the excellence of financial management and disseminate financial information for public services. Therefore, the government promises to utilize and advance information technology to improve its ability to manage public finances and communicate financial information to public services.

According to (Lutfi, 2022) Accounting Information (AIS) not only allows the documentation of events and transactions, but also the creation of performance evaluation information and a picture of the company's financial transactions. This system integrates computer-based resources and information technology to document and provide transactions related to organizational activities and accounts.

Based on research (Huang et al., 2023) Staff planning patterns and activities are prepared to support the organization in achieving its goals, most of the previous research on strategic human resources focused on differences in human resources throughout the organization, namely personalized ones centered on differences in human resources within the organization.

Government Regulation on State Accounting Standards No. 71 of 2010 Understanding Government Accounting Standards provides a good understanding of Government Accounting Standards that are generally applicable in the processing of Accountability Reports for the implementation of APBN / APBD and ensures high-value Government Financial Statements.

IPSAS are standards that govern the requirements for recognition, measurement, and reporting of transactions and events in the context of public finance. The main role of IPSAS is to ensure consistency in the content of financial statements so that proper communication of information can be provided to stakeholders regarding better allocation of resources made by the government. It aims to increase transparency and accountability (Toudas et al., 2013).

IPSAS facilitates conformity with best accounting practices through the full application of credible and independent accounting standards. This improves the consistency and comparability of financial statements thanks to the detailed requirements and guidance within each standard. Accounting for all assets and liabilities improves internal controls and provides more complete information on costs that can better support results-based management. Many governments and intergovernmental organizations now prepare financial statements based on accrual accounting in accordance with IPSAS or similar IPSAS standards. The information in accrual accounting IPSAS financial statements is considered useful for accountability and decision-making. Financial statements prepared in accordance with IPSAS enable users to assess accountability for all resources an entity controls, including the distribution of resources, assess an entity's financial position, financial performance, and cash flows, and make decisions about providing resources to or doing business with the entity (Sector, 2013).

In 2021, the Indonesian Supreme Audit Agency (BPK) gave an unqualified opinion (WTP) for the Central Government Financial Statements (LKPP). This WTP opinion is the best assessment of the financial statement audit given by BPK RI. This assessment shows the government's commitment to good state financial management, thereby improving the quality of reporting and accountability of the State Budget (Yaya & Suprobo, 2019). Thus, BPK

provides a number of recommendations, especially related to planning, implementation, and reporting of state financial management, in order to improve the quality of government financial reports in the future (Kapinos et al., 2017).

The WTP opinion given by BPK does not mean that the financial statements are considered to be of perfect quality and free from various notes and findings. The government is also expected to present quality financial reports as a form of accountability to the public. Therefore, research on the quality of financial statements must continue to be carried out and developed (Costales et al., 2006).

The phenomenon that occurred in the Cirebon city government, namely in the 2020 financial statements, was still found and non-compliance with statutory decisions on the observation of the Cirebon Regency Government Financial Statements in 2020. In the observation of the 2020 Local Government Financial Statements (LKPD), problems were found including (1) the organization of cash for School Operational Assistance (BOS) funds was not optimal (2) The volume of 11 work packages for capital expenditures for roads, irrigation and networks at DPUPR was less than that specified in the contract (3) the potential for over-remittance of health insurance payments for recipients of payment assistance who died, moved residence and double data (4) the organization of fixed assets in the Cirebon City government is not adequate.

The findings and events described above make this research important. The object of this research is local government organizations in Cirebon City, West Java, Indonesia. Therefore, this research is based on the research formulation "whether the use of AIS, human resource skills, and government information systems can affect the quality of financial statements". This study aims to determine the effect of utilization of accounting information systems, human resource competencies, and government accounting standards on the quality of government financial reports in the city of Cirebon.

Decision Usability Theory

According (J.staubus, 200 C.E.) This theory of using information in decision-making was originally known as the "accounting theory for investors". The purpose of accounting theory to investors is to present financial statements about companies that can be needed in making investment decisions. Decision usefulness theory includes the ability to regard the quality of accounting information that functions in decision-making for users of accounting information. The decision to use accounting information includes factors that must be taken into account by the presenter of accounting information to ensure that the scope meets the interests of the decision-makers who use it.

Resources Based Theory

According (Vance, 2012) Assumes that the theory developed to explain agency benefits. It states that competitive advantage arises when an institution has specialized resources that are not available to other firms. Based on the concept of resource theory, if an agency can organize its resources effectively, it can gain a competitive advantage over its competitors Highly skilled and competent talent is a competitive advantage for this agency, and capitalizing on this and managing the potential of its employees will result in increased employee productivity.

Stewardship Theory

According to (Donaldson & Davis, 1991) The above theory conveys that there is some kind of relationship between organizational success and performance. This success reflects the optimization of the principal and the managed pool. The rules regarding stewardship theory are formed according to human nature, which is our ability to act honestly, trustworthily, and have integrity towards others.

Financial Statement Quality

Based on Government Regulation No. 71 of 2010, a regulatory report refers to a structured record of currency positions and transactions executed by a particular company. Based on Government Regulation Number 8 of 2006, it is stated regarding financial statements and government capabilities that financial statements are a type of accountability for financial management between countries and regions within a certain period of time (Lestari & Dewi, 2020). Financial statements are said to be of high quality if the information provided is accurate, honest, and follows accounting principles. The quality of accrual-based government financial statements is an important indicator in assessing the effectiveness of the implementation of New Public Management (NPM) in government. When local governments implement an accrual accounting system and have good-quality financial statements, it will have an impact on the quality of public services. The qualitative nature of financial statements based on government regulation Number 71 of 2010 the statement is based on (Hendri & NR, 2020).

Relevant

Financial statements are considered relevant if the information contained in the financial statements can help estimate past or current events, calculate the future, confirm or correct the results of past evaluations, and affect the decision-making of its users.

Reliability

The information in the annual financial statements is free from material misstatements and errors, all facts are fairly stated, and can also be confirmed.

Comparability

The information contained in the financial statements is much more useful if it can be compared to past financial statements.

Understandability

The information provided in the financial statements can be understood by users and is shown in terms that are in accordance with the limits of understanding of the users to analyze the information in question.

Accounting Information System Utilization

According (MUDA, 2017) An Accounting Information System can be interpreted as a structured system that converts accounting data into accounting information. Information systems are computer-based systems that are organized to convert input data into information and distribute important input data to various community groups. The design of the local government accounting system is in line with the concept of accounting systems in general and accounting systems in SAP. This is explained in paragraph 1 of Article 11 of Government Regulation Number 71 of 2010 concerning SAP which, that the Government Recognition System is a systemic framework consisting of procedures, personnel, equipment, and other

elements to support the functions of the Recognition System. Starting from transaction analysis to currency exchange in a network of Government Organizations (Hartono & Ramdany, 2020).

According to Azhar Susanto (2013:207) (Journals et al., n.d.), there are 5 indicators of accounting information systems, namely:

1. Hardware.
2. Software.
3. Brainware.
4. Procedure.
5. Communication Network.

Human Resource Competencies

Human capacity resource capacity refers to the excellence of an individual or group, organization (a group of people), or system to perform tasks or challenges efficiently and effectively. Human resources are resources to support and strengthen other resources, in order to obtain organizational goals. Without human resources, other resources are not very helpful in obtaining organizational goals. Resource competencies are competencies related to knowledge, skill levels, and character traits that have an impact on human performance in stages. Indicators of human resource competence are the abilities and characteristics of an employee, such as knowledge, skills, and behaviors needed to carry out their work, so that employees can carry out their duties effectively and efficiently. According to (Nirwana & Haliah, 2018).

According (Ahmad et al., 2020) There are three elements of human resource competency assessment indicators, namely:

1. knowledge.
2. Skill.
3. Attitude.

Implementation of Government Accounting System

According (Alshujairi, 2014) Accountability in government links political, administrative, and democratic finances that increase responsibility, performance, and progress in a country. Lack of transparency in showing the results of budget execution leads to a lack of government accountability. According to (Okere Wisdom, Eluyela Damilola, 2017) Accountability is therefore essential for wealth creation and the establishment of a free society, which gives people the freedom to demand information about how they are, or should be, governed. Corruption levels are high due to low levels of accountability in the government's financial reporting and financial management systems.

According (BPK, 2010) The application of Government Accounting Standards is measured by 3 indicators, namely:

1. Application of the accrual basis for recognition of assets, liabilities, and equity.
2. Application of the cash basis for revenue, expenditure, and financing recognition.
3. Unqualified fair presentation.

RESEARCH METHODS

Place, Population, and Sampling Method

The research was conducted at the Cirebon City Hall Secretariat Office. This study has a population of 115 respondents consisting of financial staff. The sample in this study amounted to 95 respondents. The method of collecting information was used through questionnaires. The sampling technique in this study used a purposive testing technique where the sample was

selected based on certain criteria. The sampling criteria in this study are financial management staff with more than one year of service.

Data Quality Test

The validity test is used to measure whether a questionnaire is good or not. A questionnaire can be said to be valid if the questionnaire questions are able to clarify what the questionnaire is measuring. The reliability test is carried out to test the consistency of the data.

Classical Assumption Test

The normality test aims to test whether, in the regression model, the dependent and independent variables both have a normal or abnormal distribution. Good regression has a normal or near-normal data distribution. If it violates the assumption, the regression model is considered invalid with the number of samples available.

Multicollinearity testing to see if the independent variables are related to each other. Independent variables do not experience multicollinearity if the VIF value is <10 . To find out the multicollinearity problem, it can also be seen from the tolerance value which is the opposite of the VIF value, namely $1 / \text{VIF}$.

RESULTS AND DISCUSSION

In this study, the characteristics of respondents can be grouped based on gender, age, division, and length of work. Based on these characteristics, it can be concluded that the number of male respondents was 55 people or 57.9%, while female respondents were 40 people or 41.2%. Furthermore, the average age of employees at the Cirebon City Hall Secretariat Office can be seen as follows: 20-30 years old as many as 28 people or 29%, 31-40 years old as many as 13 people or 14%, 41-50 years old as many as 47 people or 49%, and 51-60 years old as many as 7 people or 7%. In addition, in terms of division, respondents from the finance division totaled 95 people. Regarding length of work, the characteristics can be seen as follows: less than 1 year as many as 7 people or 7.4%, 1-5 years as many as 28 people or 29.5%, 5-10 years as many as 19 people or 20%, and more than 10 years as many as 43 people or 45.3%. The validity test results show that all items and questions are considered valid so that all items can be used for further analysis.

Data Quality Results

The results of obtaining descriptive statistics based on the data that has been collected are as follows:

Table 1
Descriptive Statistics Testing Results

	Descriptive Statistics		
	Mean	Std. Deviation	N
KUAL LAP.KEU (Y)	33.01	2.524	95
SIA (X1)	29.36	1.962	95
KOMP. SDM (X2)	22.49	1.166	95
SAP (X3)	36.80	2.723	95

Based on this table, the results of measuring the quality of financial statements variables from 95 respondents show an average answer score of 33.01 with a standard deviation of 2,524.

For the accounting information system variable, the average score obtained from 95 respondents was 29.36 with a standard deviation of 1.962. Furthermore, the results of measuring the human resource competency variable from 95 respondents showed an average score of 22.49 with a standard deviation of 1,166. As for the measurement of government accounting standards, the average score obtained from 95 respondents was 36.80 with a standard deviation of 2,723.

Classical Assumption Test Results

To determine the normality of data distribution can be seen from the Kolmogrov - Smirnov test with a test criterion > 0.05 as follows:

Table 2
Data Normality Testing Results
One-Sample Kolmogorov-Smirnov Test

Unstandardized Residual		
95		
Normal Parameters ^{a,b} Most Extreme Differences	Mean	.0000000
	Std. Deviation	1.75427953
	Absolute	.120
	Positive	.054
	Negative	-.120
Test Statistic		.120
Asymp. Sig. (2-tailed)		.145 ^c

Based on the results of the data normality test, it is known that Asymp. Sig (2-tailed) $0.145 > 0.05$. So it can be concluded that the residual data is normally distributed.

The purpose of the multicollinearity test is to determine whether there is evidence of linearity of 0.10 and the VIF value < 10 , so there is no multicollinearity between the independent variables (Imam, 2013).

Table 3
Multicollinearity Testing Results
Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
SIA (X1)	.707	1.414
KOMP. SDM (X2)	.813	1.231
SAP (X3)	.767	1.304
a. Dependent Variable: QUALITY OF FINANCIAL STATEMENTS		

Based on the results of the multicollinearity test for the accounting information system variable, it is known that the tolerance value is $0.707 > 0.10$ and the VIF value is $1.414 < 10$, it can be concluded that there is no multicollinearity. The multicollinearity test results for the human resource competency variable are known to have a tolerance value of $0.813 > 0.10$ and a VIF value of $1.231 < 10$, so it can be concluded that there is no multicollinearity. The results of the multicollinearity test for the accounting information system variable are known to be a tolerance value of $0.767 > 0.10$ and a VIF value of $1.304 < 10$, it can be concluded that there is no multicollinearity.

The Heteroscedasticity test is carried out with the Glejser test with a significant probability above ($>$) the 5% or 0.05 confidence level (Imam, 2013). The results of the Heteroscedasticity test are as follows:

Table 4
Heteroscedasticity Test Results of Research Data

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.167	2.281		.950	.345
SIA (X1)	.025	.064	.047	.388	.699
KOMP. SDM (X2)	.109	.101	.121	1.080	.283
SAP (X3)	-.108	.045	.279	2.414	.018

Based on the results of the heteroscedasticity test through the Glejser test, it can be concluded that the accounting information system variable has a sig value of $0.699 > 0.05$, it can be concluded that the accounting information system does not occur heteroscedasticity. The results of the human resource competency variable have a sig value of $0.283 > 0.05$, it can be concluded that the accounting information system does not occur heteroscedasticity. The results of the government accounting system variable have a sig value of $0.18 > 0.05$, it can be concluded that the accounting information system does not occur heteroscedasticity.

Hypothesis Test Results

The results of the SPSS test on the F value and R^2 value are presented in the following table:

Table 5
F Test Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	309.705	3	103.235	32.475	.000 ^b
	Residual	289.285	91	3.179		
	Total	598.989	94			
a. Dependent Variable: KUAL LAP.KEU (Y)						
b. Predictors: (Constant), SAP (X3), KOMP. SDM (X2), SIA (X1)						

Based on the results of the F test, it is known that the sig value is $0.000 < 0.05$. So it can be concluded that the independent variable simultaneously has a significant effect on the dependent variable.

Table 6
Test Results Test coefficient of Determination (R^2)

Model Summary ^b							
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics		
					R Square Change	F Change	df1
1	.719 ^a	.517	.501	1.783	.517	32.475	3

Based on the results of the coefficient of determination (R^2) test, it is known that the Adjusted R Square value is 0.501 (50.1%). So it can be concluded that the independent variable affects the dependent variable by 50.1%.

Discussion

Utilization of Accounting Information Systems on the Quality of Local Government Financial Statements

The research results state that the utilization of accounting information systems has a significant effect on the quality of regional financial reports in the Cirebon City Hall Secretariat Office, and the first hypothesis is accepted. The utilization of accounting information systems has a positive effect on the quality of government financial reports at the Cirebon City Hall Secretariat Office. This means that the more often an accounting information system is used, the better the quality of the financial statements created. This states that the accounting information system in the Cirebon City Hall secretariat office has been used to the maximum. The test results using descriptive statistics also state that the average respondent's response in approving the use of accounting information systems is very good. This is evidenced by the t-statistic of 0.388, otherwise sig. 0.699 is positive. This can be seen from the answers to the questionnaire respondents distributed regarding the effect of utilizing the accounting information system, where the respondents stated that the characteristics in terms of hardware, people, procedures, and communication networks were adequate. These results agree with research conducted (Lestari & Dewi, 2020) and (Yanti, 2022) which state that the use of accounting information systems has a positive effect on the quality of regional financial reports.

The Effect of Human Resource Competencies on the Quality of Local Government Financial Statements

The effect of human resource competence in the results of this research states that it has a significant effect on the quality of local government financial reports at the Cirebon City Hall Secretariat Office, so the second hypothesis is accepted. The results of testing with descriptive statistics also stated that the average respondent's answer agreed with the competence of human resources with a fairly good value. This is evidenced by the t-statistic value of 1.080, besides that the sig. value is positive at 0.283. This can be seen from the answers to the questionnaire respondents distributed regarding the influence of HR competencies, where respondents stated that the characteristics in terms of knowledge, skills, and attitudes were adequate. These results

are in line with research (Ternalemta et al., 2021) and (Hadis et al., 2022) which explain that the effect of human resource competence has a positive effect on the quality of local government financial reports.

Implementation of Government Accounting Standards on the Quality of Local Government Financial Statements

The research results state that the application of government accounting standards has a significant effect on the quality of local government financial reports at the Cirebon City Hall Secretariat Office, so the third hypothesis is accepted. The results of testing with descriptive statistics also stated that the average respondent's answer agreed with the application of government accounting standards with a fairly good value. This is evidenced by the t-statistic value of 2.414, besides that the sig. value is 0.18. This can be seen from the answers to the questionnaire respondents distributed regarding the effect of utilizing the application of government accounting standards, where respondents stated that the characteristics in terms of accrual-based and cash-based financial statements, assets, liabilities, and fair presentation were adequate. These results are in line with research (Opanyi, 2016) and (Ikyarti & Aprila, 2019) which state that the application of government accounting standards has a positive effect on the quality of local government financial reports.

CONCLUSION

Based on the research and explanations carried out, it is concluded that the variable utilization of accounting information systems and the application of government accounting standards have a significant influence on the quality of local government financial reporting in the Cirebon City Hall Secretariat Office. In particular, the utilization of government accounting information systems and the application of accounting standards have a significant positive effect on the quality of local government financial reports, while human resource competencies have no significant effect on the quality of local government financial reports at the Cirebon City Hall Secretariat Office. The suggestions According to the results of data analysis and the previous discussion, then the following suggestions can be given:

- a. This research can share vital implications for Regional Apparatus Organizations to take into account the requirements for recruiting human resources in the Sub. Finance Section, provides separate training to help the quality of employee performance and reward outstanding employees in the form of appreciation.
- b. For local government devices in the Cirebon City Hall Secretariat Office, the results of this research can be utilized as input to meet the requirements of human resource competencies in the position in charge of assisting and supporting the presentation of quality financial reporting in local government. By paying attention to the test results on this variable, according to respondents, this situation is considered not to affect the quality of local government financial reports. This is contrary to the job requirements identified in the job analysis of employees of Sub. Finance Section employees.
- c. For Gunung Jati University Cirebon, this research can contribute and increase literature related to the quality of local government financial reports.

- d. For future researchers to be able to utilize different research approaches or include other variables that can affect the quality of regional government financial reports.

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