THE INFLUENCE OF INTERNAL CONTROL SYSTEMS, IMPLEMENTATION OF GOVERNMENT ACCOUNTING STANDARDS, AND HUMAN RESOURCE COMPETENCE ON FINANCIAL REPORT QUALITY

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Abstract

This research aims to empirically explore the interaction between internal control mechanisms, adherence to government accounting standards, and human resource proficiency in Jember Regency, focusing on their combined effects on the quality of government financial reports. The study collected data from individuals working in the financial or accounting departments of 24 SKPDs (Local Government Work Units) in Jember Regency. Through a comprehensive questionnaire-based approach, 100 respondents participated in the study. Data analysis employed multiple linear regression techniques. The results reveal that the Internal Control System did not significantly affect financial statement quality. However, the implementation of Government Accounting Standards and the competency of human resources had notable impacts on financial statement quality. These findings underscore the importance of full compliance with Government Accounting Standards and the presence of skilled human resources to enhance financial reporting quality in government organizations.

Keywords: *Internal Control System; Government Accounting Standards; Competence of Human Resources; Quality of Financial Reports.*

INTRODUCTION

In the dynamic landscape of today, particularly for public sector organizations involved in local financial management, they are under close scrutiny from the public. These entities face various public demands, primarily the obligation to produce transparent and accountable financial reports, as a fundamental basis for good governance. Professional, transparent, and accountable financial management is crucial for upholding the principles of good governance. Apart from budget preparation, local governments are responsible for compiling comprehensive financial reports to support accountability initiatives.

Transparency and accountability in local government financial management are regulated in Regulation No. 64 of 2013, which mandates the implementation of accrual-based government accounting standards. These standards encompass various financial reports, including Budget Realization Reports (BRR), Reports of Changes in Excess Budget Balance,

Balance Sheets, Operational Reports, Cash Flow Statements, Equity Change Statements, and Notes to Financial Statements. These reports not only facilitate compliance with regulatory standards but also empower stakeholders with the insights necessary to assess financial performance, ensuring that local governments remain steadfast in their commitment to public accountability and transparency.

The implementation and understanding of government accounting standards are crucial factors that can influence the quality of financial reporting in the public sector. When government entities embark on the complex process of preparing financial reports, they heavily rely on guidelines established as best practice. Previous research has underscored the significant impact of compliance with government accounting standards in enhancing the quality of financial reports. Empirical data from such studies convincingly illustrate that strict adherence to these standards significantly improves the overall quality of government financial reports.

In the realm of public finance and accountability, the proper application of government accounting standards serves as a pillar of transparency, accuracy, and accountability. It enables government organizations to provide financial information that is accurate, reliable, and easily understandable by stakeholders and the public. Moreover, these standards also facilitate comparisons between different government entities and encourage consistency and uniformity in financial reporting practices. Essentially, the implementation of government accounting standards is a crucial step in ensuring the highest standards of fiscal responsibility, ultimately enhancing public trust and confidence in government financial management.

The assessment of the quality of local financial reports goes beyond mere compliance with established accounting standards; this assessment involves a comprehensive evaluation of the effectiveness of the internal control system. Within this framework, the internal control system plays a crucial role, serving as a fundamental supportive mechanism to enhance the efficiency and effectiveness of accounting processes. Therefore, the internal control system plays a significant role in the preparation of reliable and dependable financial reports (Shintia & Erawati, 2017). This underscores the importance of compliance with accounting standards and ensuring a strong and efficient internal control system, as these significantly contribute to the quality and credibility of financial reports overall in the public sector.

The quality of financial reports goes beyond the presence of an internal control system, with human resource competence emerging as a crucial determinant of financial report excellence. In this context, employee competency plays a vital role, with an emphasis on qualified employees who understand their roles and responsibilities while adhering to relevant regulations. Competence demonstrated by the workforce in carrying out their tasks, acquired through a combination of training, education, and experiential learning, is referred to as human resource competence (Sumaryati, et al., 2020). Hence, it is evident that personnel skills and capabilities have a significant influence on shaping the quality of financial reports. Human resource expertise and knowledge are fundamental elements that support the reliability and credibility of financial reports, further highlighting the contribution of human resources to ensuring the quality assurance of financial reporting within organizational contexts.

Every year, government financial reports are audited by the Supreme Audit Agency (BPK), an independent and impartial body. Following this audit, the BPK compiles reports detailing its findings and provides assessments of the financial reports. These assessments include four possible opinions: Unqualified Opinion (WTP), Qualified Opinion (WDP), Adverse Opinion (TW), and Disclaimer of Opinion (TMP) (Pratiwi & Aryani, 2017). It is noteworthy that the issuance of consistent Unqualified Opinions (WTP) for Local Government Financial Reports (LKPD) in East Java over the years does not guarantee freedom from fraudulent activities. Between 2009 and 2020, the Local Government Financial Reports of East Java experienced an increase in the number of districts receiving WTP opinions. Out of 39 districts in East Java, 38 (97%) received Unqualified Opinions (WTP), while 1 (3%) received a Disclaimer of Opinion (TMP), namely Jember District. This data indicates a growth in the prevalence of WTP opinions by 2% within the East Java government.

In 2020, the financial report of Jember District received a Disclaimer of Opinion (TMP) from the BPK, being the only TMP assessment in East Java. According to the BPK press release, several significant factors led to the presentation of the Jember District local government financial report as irregular. These factors include discrepancies in the presentation of Personnel Expenditure and Goods and Services Expenditure that deviate from the budgetary allocation, resulting in lower Personnel Expenditure and higher Goods and Services Expenditure values, totaling Rp202.78 billion. Additionally, there were presentation errors in the realization of Personnel Expenditure that did not align with the substantive Personnel Expenditure determined in government accounting standards. Furthermore, the press release also highlighted the presence of short-term debts of Jember District without adequate supporting documents. These factors collectively contributed to the irregular presentation of the Jember District financial report. Based on this event, the author aims to investigate the impact of the implementation of government accounting standards, internal control systems, and human resource competence on the quality of financial reports in Jember District.

Agency theory explains the contractual dynamics between agents, typically represented by company managers, and principals, who relate to company owners (Jensen & Meckling, 1976). In the realm of governance, this theory describes the relationship between the government, acting as the agent, and citizens, who serve as principals. Within this conceptual framework, the government assumes the role of an agent entrusted with the mandate of the people. Therefore, the government is obligated to ensure transparency, comprehensive presentation, accurate reporting, and disclosure of all government activities. These actions are integral components of the government's fiduciary duty to the citizens who have vested it with authority.

Citizens, in their capacity as mandate givers, possess an inherent right to demand accountability from the government for its actions and decisions (Sumaryati, et al., 2020). This implies that the government is not only responsible for managing public affairs but also must be transparent and accountable in its execution, ensuring that its actions align with the will and interests of the people. The principles of transparency, presentation, reporting, and disclosure are at the core of this accountability, enabling citizens to oversee government activities and demand adherence to the highest standards of governance. In this context, agency theory underscores the government's crucial role in serving the public interest while upholding transparency and accountability as fundamental principles of governance.

The key principles of agency theory revolve around the dynamics between two main parties: the principal entity and the agent entity. This framework began to be applied in Indonesia after the implementation of regional autonomy and decentralization in 1999 (Sihite & Holiawati, 2017). Agency theory seeks to address the inherent challenges in agency relationships (Eisenhart, 1989). Essentially, agency theory faces two main dilemmas: 1) the misalignment of goals between the principal and the agent, and 2) the difficulty for the principal in monitoring the actions and activities of the agent (Pratiwi & Aryani, 2017).

Government Accounting Standards, regulated under Government Regulation Number 71 of 2010, are the basic accounting principles applied in the preparation of government financial reports. In the preparation of accountability reports for the State Budget

(APBN/APBD), these standards can be used as a fundamental framework (Nurlan Darise, 2008:39). These accountability reports typically take the form of financial statements that include essential components such as Budget Realization Reports (LRA), Cash Flow Statements, and Notes to Financial Statements (CALK). Based on the information provided, a hypothesis can be formulated as follows:

H1: The Internal Control System has a positive influence on the quality of Local Government Financial Reports.

The internal control system is an organizational mechanism aimed at achieving goals efficiently and effectively by utilizing human resources and information technology systems. This system plays a crucial role within organizations by overseeing, directing, and evaluating the organizational ownership structure. Such supervision and guidance contribute to the organization's ability to detect and prevent fraud, ensuring that activities are conducted in accordance with established procedures and guidelines (Yaqin & Jatmiko, 2018).

According to Government Regulation No. 60 of 2008, the internal control system encompasses a comprehensive process executed by leaders and all levels within an organization. Its primary objective is to provide adequate assurance regarding the achievement of organizational goals. The effectiveness of this system is paramount in facilitating efficient operations, ensuring the preparation of reliable government financial reports, securing state assets, and compliance with legal regulations. Essentially, the internal control system serves as a protective mechanism that aids in upholding organizational integrity and accountability, reinforcing the importance of transparent and responsible governance practices.

The Internal Control System is a fundamental component in ensuring that organizations operate effectively and in compliance with established regulations. Government Regulation No. 60 of 2008 outlines five key elements of this system. Firstly, the Control Environment sets the tone for the organization and shapes employee behavior. Establishing a strong commitment to building a robust control environment is essential, as it forms the foundation for effectively implementing other components of the system. Secondly, Risk Assessment is crucial as every organizational activity inherently carries a certain level of risk. The internal control system provides a vital tool to evaluate and manage these risks effectively through thorough identification and analysis processes. Thirdly, Control Activities encompass various processes aimed at mitigating risks and verifying the adequacy of procedures. These controls take multiple forms, including government performance evaluations, human resource management, oversight of information systems, and accurate transaction recording, among others. Fourthly, Information and Communication play pivotal roles in government operations. Utilizing processed data for decision-making and ensuring effective communication channels are essential for efficient task fulfillment. Lastly, Monitoring of Internal Controls involves systematic evaluation to ensure the effectiveness of control systems. This process acknowledges findings from audits and assessments, facilitating appropriate corrective actions and contributing to improved organizational performance and compliance. Based on the information presented, the following hypothesis can be formulated:

H2: The implementation of government accounting standards has a positive effect on the quality of Local Government Financial Reports.

Human resource competency refers to the personnel's proficiency in carrying out tasks and duties, derived from training, education, and experience. This expertise is a key factor in ensuring competent performance (Sumaryati, et al., 2020). In accordance with Ministerial Regulation No. 38 of 2017 regarding Civil Service Job Competency Standards, competency standards encompass the broad outlines of knowledge, skills, and behaviors required for Civil Servants (ASN - Aparatur Sipil Negara) to effectively fulfill their designated roles and responsibilities. Ministerial Regulation No. 38 of 2017 delineates various competencies for Civil Service Positions, comprising Technical Competence and Managerial Competence. Technical Competence involves possessing knowledge, skills, and attributes directly relevant to specific roles, observable, assessable, and subject to further development through training and experience. Meanwhile, Managerial Competence encompasses measurable knowledge, skills, and attributes essential for overseeing or guiding organizational divisions, including traits such as integrity, teamwork, effective communication, goal orientation, community involvement, self-development, adaptability to change, and decision-making abilities, which are pivotal for effective management or leadership within an organization. Based on the information presented, the following hypothesis can be formulated:

H3: Human resource competency has a positive influence on the quality of Local Government Financial Reports.

RESEARCH DESIGN

The focus of this research lies on several elements, namely internal control systems, application of accounting standards, human resource competency, and the quality of financial reports. The research subjects are employees working in the accounting or finance departments of the Regional Work Units (SKPD) in Kabupaten Jember. This study adopts a quantitative approach with the direct distribution of questionnaires for data collection. Primary data obtained directly from the research subjects is utilized. The questionnaire employs a five-point Likert scale for response assessment. The sampling technique employed is saturation sampling, covering the entire population, which involves a total of 24 SKPDs in Kabupaten Jember.

Table 1

Operational Definitions

Variables	Indicator
Internal Control System (X1)	1. Control Environment 2. Risk Assessment 3. Control Activities 4. Information and Communication 5. Monitoring of Internal Controls
Application of Government Accounting Standards (X2)	1. PSAP No. 1 2. PSAP No. 2 3. PSAP No. 3 4. PSAP No. 4 5. PSAP No. 5 6. PSAP No. 6 7. PSAP No. 7 8. PSAP No. 8 9. PSAP No. 9 10. PSAP No. 10 11. PSAP No. 11 12. PSAP No. 12
Human Resource Competency (X3)	1. Technical Competence 2. Managerial Competence
Quality of Financial Reports (Y)	1. Relevance 2. Reliability 3. Comparability 4. Understandability

The analysis approach utilized comprises a series of tests, including data quality examination, which consists of validity and reliability testing. Subsequently, a series of classical assumption tests are conducted, including tests for normality, multicollinearity, and heteroskedasticity. Following this, hypothesis testing, as predetermined, is conducted using the F-test, t-test, and R-squared test. Lastly, multiple linear regression analysis will be performed using the following model:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Description:

Y	= Quality of financial reports
α	= Constant
$\beta_1, \beta_2, \beta_3$	= Regression Coefficients
X_1	= Government Accounting Standards
X_2	= Internal Control System
X_3	= Human Resource Competency
ε	= Tolerated Error (5%)

RESULT AND DICUSSION

The distribution of research questionnaires took place from February 14th to April 11th, 2022, with a total of 108 questionnaires distributed. Out of this number, 100 questionnaires were successfully collected and ready for processing. Among the 100 respondents, 47% were identified as male, while 53% were identified as female. Thus, the majority of respondents in this study were female. Regarding age distribution, 8% of respondents were under 30 years old, 47% fell into the age group of 30-40 years, 41% were aged between 41 and 50 years, and 4% were over 50 years old. The most prevalent age group among the respondents was between 30-40 years old.

To ensure the validity and reliability of the research instrument used, validity and reliability testing were conducted. Validity testing indicated that all questionnaire items exhibited validity, as evidenced by Corrected Item-Total Correlation values exceeding the critical r-table value of 0.404 at a significance level of 5%. Additionally, reliability testing yielded Cronbach Alpha coefficients greater than 0.60, confirming the reliability of the three research variables.

Furthermore, normality testing was conducted to verify the normal distribution of the research variables. Data is considered normally distributed when the asymp sig probability (2-tailed) is greater than 0.05. The Kolmogorov-Smirnov test yielded a value of 0.106. Therefore, it can be affirmed that the data is normally distributed as the obtained value exceeds 0.05.

To assess the correlation among the independent variables used in regression analysis, multicollinearity testing was conducted. Multicollinearity was identified by observing the tolerance and Variance Inflation Factor (VIF) values. Specifically, for a dataset to be considered free from multicollinearity, the tolerance value should exceed 0.1 but not exceed 10. The testing results indicated that the tolerance values of the three independent variables in this study exceeded 0.1, and the VIF values were below 10. Thus, it can be concluded that the independent variables are free from multicollinearity.

Heteroskedasticity testing serves to examine whether there is unequal variance or type of residuals among observations in the regression model. A regression model free from heteroskedasticity is considered good. In the case of variables related to the internal control system, application of government accounting standards, and human resource competency, the significance (Sig) values obtained exceeded 0.05. Therefore, it can be inferred that these three variables did not experience heteroskedasticity.

Table 2

Reliability test

Variabel	Cronbach Alpha
Internal Control System	0,871
Government Accounting Standards	0,942
Human Resource Competency	0,869
Quality of financial reports	0,926

The purpose of conducting Multiple Linear Regression Analysis is to assess the influence of the internal control system, adherence to government accounting standards, and human resource competency on the quality of financial reports in the environment of SKPD Kabupaten Jember. The objective of the Coefficient of Determination (R2) Test is to measure the effectiveness of the model in explaining the variability in the dependent variable (Ghozali, 2018:179). The coefficient of determination (R2) assumes values between 0 and 1 ($0 \leq R2 \leq 1$). A low R2 value indicates that the ability of the independent variables to explain the variation in the dependent variable is very limited. Conversely, an R2 value approaching 1 indicates that almost all the data needed to predict the variability of the dependent variable can be explained by the independent variables.

The purpose of the Simultaneous Test (F Test) is to ensure whether the independent variables collectively influence the dependent variable (Ghozali, 2018:179). The joint influence of the independent variables on the dependent variable is established if the probability value is less than 0.05. The test results show a value of 22.29 with a significance level of 0.000. With a significance level of 0.000 < 0.05, it is evident that the independent variables collectively exert an influence on the dependent variable.

Table 3

Ordinal Least Square

Variable	B
Constanta	-9,085
Internal Control System (X1)	0,211
Government Accounting Standards (X2)	0,291
Human Resource Competency (X3)	0,848

Table 4

The results of the Simultaneous Test

F	Sig.	Description
22,292381	0,000	Influential

Table 5

T test

Model	Sig.	Description
Internal Control System (X1)	0,167	Not Influential
Government Accounting Standards (X2)	0,004	Influential
Human Resource Competency (X3)	0,000	Influential

The Partial Test (t-test) aims to evaluate the extent of contribution from independent variables to explaining the dependent variable. Consequently, based on the test outcomes. The t-test results for variable X1 against Y indicate a calculated t-value of 1.433, with a significance level of 0.167 > 0.05, suggesting that variable X1 does not significantly influence Y. For variable X2 against Y, the calculated t-value is 3.231, with a significance level of 0.004 < 0.05, signifying that X2 significantly affects Y, thus accepting H1 and rejecting H0. The t-test for variable X3 against Y yields a t-value of 4.610, with a significance level of 0.000 < 0.05, indicating that X3 significantly influences Y, leading to the rejection of H1 and acceptance of H0.

The initial hypothesis (H1) proposed in this study states that internal control systems have a positive influence on the quality of financial reporting. Upon reviewing Table 5, H1 is rejected due to the significance value of 0.167, which exceeds 0.05. Therefore, it can be concluded that variable X1 does not have an impact on variable Y in the SKPD Kabupaten Jember environment. This implies that improving the quality of Internal Control Systems does not necessarily lead to an enhancement in financial reporting quality in the SKPD Kabupaten Jember context. This finding aligns with previous research (Ardianto & Efori, 2019; Sumaryati et al., 2020).

The study has not demonstrated a significant influence of internal control systems on enhancing the quality of financial reporting in the SKPD Kabupaten Jember. This suggests that the internal control system in the SKPD Kabupaten Jember may not be operating effectively as it should, especially concerning authorization for every transaction by authorized parties. This statement is reinforced by the descriptive statistical results of respondents' answers to question number 4, indicating the lowest value of 3.77 for control activity indicators. To improve the Internal Control System in SKPD Kabupaten Jember, it is imperative for the government to enhance control activities, particularly by ensuring authorization for all transactions.

Agency theory highlights several main issues that often arise in the relationship between principals and agents. These issues include conflicts of interest between agents and principals, as well as the challenges faced by principals in monitoring agent activities. When internal control systems fail to operate effectively, it can exacerbate the potential conflicts of interest between principals and agents. This situation can impact the reliability of financial reports in the SKPD Kabupaten Jember.

The second hypothesis (H2) states that proper adherence to government accounting standards positively affects the quality of government-prepared financial reports. Upon reviewing Table 5, this hypothesis is supported because its significance value is 0.004, which is smaller than 0.05. Therefore, variable X2 is considered to have a positive influence on variable Y in SKPD Kabupaten Jember. This implies that compliance with government accounting standards can enhance the quality of financial reports in the SKPD Kabupaten

Jember environment. This finding is consistent with previous research (Sihite & Holiawati, 2017; Yaqin & Jatmiko, 2018).

Utilizing Agency Theory, which elucidates the contractual relationship between agents (company managers) and principals (company owners), the framework can be applied to the relationship between the government and the public. In this context, the public acts as the principal, while the government acts as the agent. As an agent, the government has the responsibility to uphold public trust by being accountable, transparent, and communicative in all its activities. Essentially, the government is obligated to report and disclose all its activities to the public as the principal. To fulfill this responsibility, the government must prepare financial reports, guided by government accounting standards, to ensure quality and transparency for public scrutiny. Achieving this requires aligning financial reports with established accounting standards.

The third hypothesis (H3) states that human resource competence has a positive influence on the quality of government-prepared financial reports. Upon reviewing table 5, this hypothesis is supported because the significance value is 0.000, which is less than 0.05. Therefore, variable X3 is considered to have a positive influence on variable Y in the context of SKPD in Kabupaten Jember. This indicates that when financial reports are prepared by competent individuals, encompassing managerial and technical competencies, it can enhance the quality of financial reports in SKPD Kabupaten Jember. This finding is supported by previous research (Sumaryati et al., 2020; Sihite & Holiawati, 2017).

Skilled human resources play a crucial role in enhancing the quality of financial reporting. Competent human resources, supported by managerial and technical competencies, tend to demonstrate responsibility as they have a comprehensive understanding of their roles. Moreover, providing training and education in accounting and finance can enhance the knowledge of employees (human resources), thereby improving the quality of financial reports in the environment of SKPD Kabupaten Jember.

In line with Agency Theory, which depicts the contractual relationship between agents (company managers) and principals (company owners), the public can be categorized as the principal, while the government acts as the agent. In its capacity as an agent, the government strives to produce financial reports of the highest quality. Recruiting capable financial and accounting personnel contributes significantly to enhancing the quality of financial reports.

CONCLUSION

Based on the data analysis and hypothesis testing outlined earlier, it can be concluded that the internal control system does not have a significant influence on the quality of financial reports in SKPD Kabupaten Jember, while adherence to accounting standards significantly enhances the quality of financial reports. Furthermore, human resource competence, both managerial and technical, positively impacts the quality of financial reports. Further research should consider incorporating additional variables to further explore factors that may influence the quality of government financial reports. This has the potential to provide a more comprehensive understanding of the dynamics of various factors that can affect financial reporting in the public sector within the context of Kabupaten Jember.

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