

The Influence Of Regional Financial Management Information System, The Role Of Internal Auditors And Human Resources Competence On The Quality Of Financial Statements Of Lebak Regency Government

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ABSTRACT

The Effect of Regional Financial Management Information Systems, the Role of Internal Auditors and Human Resource Competencies on the Quality of Lebak Regency Government Financial Statements. The purpose of this study was to examine the effect of the Regional Financial Management Information System, the Role of the Internal Auditor, and the Competence of Human Resources on the Quality of the Lebak Regency Government Financial Statements. This research uses quantitative research methods. Data obtained from primary data, namely through distributing questionnaires. This research sample was conducted at 32 OPDs in Lebak Regency. With the sample retrieval method is purposive sampling. The research respondents were PPK-SKPD (Financial Administration officer - Regional Work Unit), Treasurer and SIPKD Operator. The data processing tool used in this study used SPSS version 25 using multiple linear regression analysis techniques. The results of this study indicate that partially the Regional Financial Management Information System and the Role of the Internal Auditor have a positive and significant effect on the Quality of Financial Statements. While the Competence of Human Resources has no significant effect on the Quality of Financial Statements. And simultaneously the variables of the Regional Financial Management Information System, the Role of the Internal Auditor and Human Resource Competencies have a positive and significant effect on the Quality of Financial Statements of the Lebak Regency Government.

Keywords: Regional Financial Management Information System, Internal Auditor's Role, Human Resources, Competence and Quality of Financial Statements.

INTRODUCTION

The quality of financial reports is related to the competence of human resources, where, ideally, if an individual's competence in the finance and accounting sectors is high, their understanding of financial management and preparation will also improve. In the Government of Lebak Regency, the data on the education index in 2021 shows that it is still low, although slightly increased from 2020 by 0.55%. The percentage of certified teachers in 2021 is still insufficient at 83.91%. Additionally, in the regional development performance indicators related to staffing, education, and training, there was only 16.28% of employees who participated in technical training in 2021. This indicates that many employees did not attend technical training, which is more prevalent. Therefore, it is highly likely that civil servants with duties in finance and accounting lack the necessary competence in these fields because, out of 5,741 civil servants in Lebak Regency with an undergraduate degree, not all are assigned according to their educational background



and expertise. Thus, regular training in each field, especially in accounting and finance, is needed.

To promote transparency and accountability in the management and accountability of regional finances, the Supreme Audit Agency (BPK) conducts audits of the Regional Government's Financial Statements (LKPD). Every year, the LKPD receives an evaluation in the form of an opinion from the BPK. The regional government's financial reports serve as a tool to evaluate performance and assess compliance with laws and regulations to realize Good Governance and Clean Government. The Government of Lebak Regency is one of the regions that has a vision, mission, goals, and objectives related to achieving Good and Clean Governance. According to the 2019-2024 RPJMD (Regional Medium-Term Development Plan) of Lebak Regency, the performance target indicators for the APBD (Regional Budget) have 5 goals, including improving the quality of life for the community, increasing the equitable distribution of welfare, improving the availability of quality regional infrastructure, preserving spatial functions and environmental quality, and enhancing good and clean governance and quality public services. As for the target achievements, there are 10 objectives, including improving the competitiveness of human resources and improving the performance of regional government administration and the quality of public services. Both of these target goals are related to the topic being studied.

In the development of human development indicators, there has been continuous improvement from year to year, but in fact, human development in Lebak Regency is still constrained by a number of problems as reflected in the progressiveness of its improvement which is not as expected. This is due to the problem of the suboptimal implementation of basic education and equality services, as well as the suboptimal provision of supporting facilities and infrastructure for basic education services. This is proven by the 2021 Lebak Regency Welfare Statistics data that the population of Lebak Regency aged 15 years and over who have a high school diploma or above is only 13.99%. This indicates that Lebak Regency still needs human resources who have a high level of competence in supporting the competitiveness of human resources and obtaining good governance.

There are around 52 blackspot areas in Lebak Regency which are obstacles to the effectiveness of implementing policies at the central and regional levels that utilize information and communication technology as their delivery capital. This is evidenced by the 2021 Lebak Regency People's Welfare Statistics data that Household Members aged 5 years and over according to the characteristics and use of Information Technology during the Last Three Months of 2021 were 64.62% of Mobile Phone users and 42.20% of users who access the internet. Showing that 35.38% of Household Members do not utilize information technology and 57.80% do not use the internet. Based on these limitations, the implications for the government's efforts to realize the Electronic-Based Government System (SPBE) are obtained.

The Electronic-Based Government System (SPBE) of the Lebak Regency government in order to improve the internal supervision system, one of which is the implementation of the Regional Financial Management Information System which is used as an effective and efficient financial management tool within the scope of the Regional Apparatus Organization. Based on data on regional development work indicators in the aspects of communication and informatics, the Regional Apparatus Organization of the Regency. Lebak has each achieved 100% in the management of local government informatics applications and OPD (Regional Apparatus Organizations) connected to internet access, this indicates that the Lebak Regency Government has implemented the Electronic-Based Government System (SPBE) properly and financial management should

run effectively and efficiently. However, in the regional development performance indicators in the financial aspect, there is a percentage of financial reports that are prepared on time and in accordance with the legislation in the Regional Apparatus BKAD (Regional Finance and Asset Agency) of 95%, this shows that with the existence of this regional financial management information system, it does not run 100% smoothly but can minimize human error that occurs.

Several previous studies have presented mixed results. In the research of Freddie Lasmara and Sri Rahayu (2016) with the title of the research "The Influence of Human Resource Competence, Supporting Devices and the Role of Internal Auditors on the Quality of Financial Reports", it proves that there is a fairly close influence between HR competence which will affect the quality of financial reports, with adequate hardware then the output can be produced adequately then accounting can be run so that it can support the ability to prepare regional financial reports, and the role of internal auditors is also needed as one of the key factors for the success of local governments in implementing supervision and early detection if there are deviations.

The results of the study by Dewi Astri Sasmita, et al. (2020) entitled "The Influence of Human Resource Competence, Implementation of Accounting Systems and the Role of Internal Auditors on the Quality of Financial Reports" stated that Human Resource Competence, Accounting System Implementation Tools and the Role of Internal Auditors have an effect on the Quality of Financial Reports. This study is in line with Andri Eka Yunindira (2020) with the research title "The Influence of Human Resource Competence, Implementation of Accounting Systems and the Role of Internal Auditors on the Quality of Financial Reports" which conducted hypothesis testing and obtained research results that can be concluded that HR Competence has a significant positive effect on the Quality of Financial Reports of the Lampung Provincial Forestry Service, Implementation of SAKPD has a significant positive effect on the Quality of Financial Reports of the Lampung Provincial Forestry Service, and HR Competence and Implementation of SAKPD simultaneously have a significant positive effect on the Quality of Financial Reports of the Lampung Provincial Forestry Service. The results of the study by Shohabatussa'adah, et al. (2021) are not in line with the research by Dewi, et al. (2020) and Andri (2020), because the study obtained the results that simultaneously HR competence and the use of information technology did not have a significant effect on the quality of the financial reports of the Pekalongan city regional government, while partially the internal control system had a significant positive effect on the quality of the financial reports of the Pekalongan city regional government.

Based on previous research on the influence of regional financial management information systems, human resource competencies, and the role of internal auditors on the quality of financial reports, there are still differences in research results. Therefore, this study will try to re-examine the influence of regional financial management information systems, human resource competencies, and the role of internal auditors on the quality of financial reports. This study continues previous research, similar research that is generally conducted with a combination of different variables. This study uses samples from several Lebak Regency SKPDs.

Based on the background above, the researcher is interested in conducting a study entitled "The Influence of Regional Financial Management Information Systems, Human Resource Competencies, and the Role of Internal Auditors on the Quality of Lebak Regency Government Financial Reports".

THEORETICAL FRAMEWORK AND HYPOTHESIS

Stewardship Theory

According to Reny A Pebriani (2019) Stewardship theory is often referred to as a processing theory (service administrator) with 8 basic assumptions (fundamental assumptions of stewardship theory) of this theory are:

- a. Management as stewards (servants/trustees or managers).
- b. The governance approach uses sociology and psychology.
- c. Human Model, behaves collectively for the benefit of the organization.
- d. Leadership motivation is in line with the goals of the principals.
- e. The interests of managers-principals are convergence.
- f. Structure in the form of facilitation and empowerment.
- g. The owner's attitude considers risk.
- h. The relationship between principals and management is mutual trust.

Stewardship theory according to Sri Ayem & Enti F (2022), states that:

There is no situation where management is motivated for individual goals but rather focuses more on the main target goals, namely the interests of the organization. Stewardship theory can be applied in research on public sector organizations such as government organizations and other non-profits. Public sector organizations are prepared to meet the information needs between stewards and principals. The people as principal and the government as steward, which is a relationship that is created because there is a human nature that is trustworthy, responsible, has integrity and is honest with other parties.

The use of stewardship theory in this study can explain that to achieve success, community organizations as principals have full trust in the government as stewards, as service providers or stewardship to manage organizations by always prioritizing public interests in carrying out their duties and functions properly and can be accountable for regional financial management and financial accountability mandated by the principal to the steward, so that it will produce good accountability performance if the stewards maximize all their abilities.

Financial Report Quality (Y)

The definition of quality according to (Anggie, et al. 2021) is conformity to standards, which is measured based on the level of non-conformity, and achieved through audit results. Meanwhile, financial reports (Marja Sinurat. 2018:117) are structured reports regarding the financial position and transactions carried out by an entity.

To obtain quality financial reports, an Unqualified Opinion from the BPK is required. An Unqualified Opinion will be obtained if the financial report is completed according to the specified time or on time, in accordance with Government Accounting Standards, and is accountable (Andri Eka Yunindira. 2020). The first part that must be considered in the process of preparing financial reports is Human Resources. Because human resources play a role in using and running a Regional Financial Management Information System (SIPKD) and Human Resources (HR) are also needed to control the use of the system, which is the role of the internal auditor. The use of the Regional Financial Management Information System (SIPKD) in improving the quality of financial reports is supported by competent human resources and internal supervision (Sindy & Hastuti. 2020).

To fulfill its purpose, normative measures are needed that need to be realized in accounting information called qualitative characteristics of financial statements. Qualitative characteristics are needed so that government financial statements can meet the desired quality (PP RI No. 71 of 2010). The following are the four qualitative characteristics:

- I. Relevant
- II. Financial statements are said to be relevant if the information contained therein can influence user decisions by helping them evaluate past or present events, and predict the future, as well as confirm or correct the results of their past evaluations.
- III. Reliable
- IV. The information in the financial statements is free from misleading understandings and material errors, presents every fact honestly, and can be verified.
- V. Comparable
- VI. This means that the information contained in the financial statements will be more useful if it can be compared with the financial statements of the previous year period or the financial statements of other reporting entities in general.
- VII. IV. Understandable

The information presented in the financial statements can be understood by users and is expressed in forms and terms that are adjusted to the limits of the users' understanding.

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Regional Financial Management Information System (X₁)

According to Inuzula & Bustami (2021) The regional financial management information system is an information system that is able to handle the process of regional financial management starting from budget preparation to reporting and accountability of regional financial reports. Thus, by implementing a system or application in the regional government, the preparation of financial reports will be fast, accurate and reliable and will produce quality financial report information (Taufiqurrohman & Ita 2020). According to (Anwar & Fiar Ariandy, 2021) the definition of regional finance is all rights and obligations that can be valued in money and everything in the form of money or goods that can be used as regional wealth as long as it is not owned or controlled by the State or a higher Region and other parties in accordance with statutory provisions.

The Directorate General of Regional Finance, Ministry of Home Affairs, creates an application or information system that can be useful in collecting regional financial data and processed by the Sub-Directorate of Regional Financial Management Information at the Directorate of Implementation and Accountability of Regional Finance (Taufiqurrohman & Ita Puspita. 2020). The application used as an aid in the processes that occur in regional financial management at the SKPD level is the SIPKD application (Khairunnas, et al. 2021). There are SIPKD elements that can be selected to produce financial reports through the SIPKD application, there are two alternatives, namely:

1) Complete Financial Report

This report produces the following documents: SKPD Journal Book, PPKD Journal Book, Budget Account Ledger, Balance Account Ledger, Budget Realization Report, Cash Flow Report, SKPD Balance Sheet and Consolidated Balance Sheet

2) Standard Financial Report

The standard financial report produces the following documents: Budget Realization Report, Cash Flow Report, SKPD Balance Sheet and Consolidated Balance Sheet.

While supporting documents for financial reports in the form of SPJ documents, Treasurer's BKU and Journal Book and General Ledger can be completed manually.

This standard financial report will be produced by all SKPD including BKAD Lebak Regency in supporting the regional government financial report that will be submitted to SKPKD, as material for compiling LKPD.

The Role of Internal Auditors (X₂)

According to Theodorus (2019:10) Audit is "an independent examination of the financial information of an entity, whether profit-oriented or not, regardless of the size of the entity, or its legal form, to provide an opinion on the financial information". According to Sindy Fuji Lestari & Hastuti (2020), internal audit is an independent and objective activity along with consultations designed to improve the value and operations of an organization or company.

The IIA Board of Directors adopted the definition of internal audit in 1999 in (Theodorus, 2019:2): Internal audit is an independent and objective insurance activity and consulting activity that (both activities) are designed to add value and improve the organization's operations. Internal audit supports the organization in achieving its goals through a systematic and disciplined approach to evaluating and improving the effectiveness of the organization's risk management process, control process, and governance process.

The role of internal auditors is closely related to the quality of financial reporting because an internal auditor should have better knowledge in every aspect of the company to be more effective, also in detecting fraud on financial reports and can improve the quality of financial reports (Erfan & Ia, 2018). The reliability of the information presented in the financial statements is largely determined by the good or bad internal accounting controls that apply in a government. If internal accounting controls are designed and established properly by management in the management of their organization, then the financial statements presented to interested parties will be guaranteed to be accurate and reliable (Dewi, et al. 2020). Thus, internal auditors must have professional skills and accuracy in every assignment they carry out in order to scan as early as possible the risks that may occur in the future (AAIPI. 2021).

Natalia, et al (2013) there are dimensions of the Role of Internal Auditors, as follows:

Independence, Competence, Scope of Work, Implementation of Internal Audit.

One form of supervision of regional finances internally is that each region including the related OPD will be accompanied by the Government Internal Supervisory Apparatus (APIPI) which acts as the government's internal auditor (Dewi, et al. 2020).

Human Resources Competence (X₃)

According to Vithzal Rivai, et al (2019:234) competence can be in the form of motives, traits, self-concepts, attitudes, or values or cognitive skills or behavioral characteristics of any individual that can be measured or calculated and that can be shown to significantly differentiate between the best and average performers. According to (Lijan, P. 2016:9) human resources are residents who are ready, willing and able to contribute to efforts to achieve organizational goals. Meanwhile, the definition of human resources according to Andri Eka Yunindira (2020) is the integrated ability of the power of thought and physical power possessed by an individual. The perpetrators and their nature are carried out by their descendants and environment while their work achievements are motivated by the desire to fulfill their satisfaction.

Permendagri No. 2 of 2013, competence is the ability and characteristics possessed by a civil servant, in the form of knowledge, skills and behavioral attitudes needed in carrying out their job duties, so that the civil servant can carry out their duties professionally, effectively and efficiently. According to Siti Irafah, et al. (2020) Human

resource competence is the ability possessed by an employee related to knowledge, skills and attitudes that directly affect their performance that can achieve the desired goals. HR competence reflected in the results of work or individual performance created through the abilities possessed (knowledge, skills, behavior, and attitudes) will be able to distinguish between employees who are of good quality or mediocre. Competitive advantage depends on the actions of quality individuals in efforts to achieve organizational goals. Individual performance can be optimal if the individual has reliable competence in their field (Dickdik Sodikin. 2017:11).

Send feedback

The Relationship between Regional Financial Management Information Systems, the Role of Internal Auditors, Human Resource Competence and the Quality of Financial Reports.

1. The Influence of Regional Financial Management Information Systems on Quality Laporan Keuangan

Taufiqurrohman & Ita Puspita (2020) The Regional Financial Management Information System variable partially has a significant effect on the Quality of the Lebak Regency Government Financial Report. Anwar & Ariandy (2021) obtained the results of the t-test that the implementation of SIPKD has a positive and significant effect on the Quality of the Palopo City Government Financial Report. Based on the journal above, the researcher suspects that the Regional Financial Management Information System variable has a positive effect on the Quality of the Lebak Regency Government Financial Report.

H1: The Regional Financial Management Information System has a positive influence on Quality of Financial Reports

2. The Influence of the Role of Internal Auditors on the Quality of Financial Reports

Dewi Astri Sasmita, Nasrizal and M. Rasuli (2020) stated that the results of the hypothesis test for the internal auditor role variable had a positive and significant effect on the quality of financial reports. Sindy Fuji Lestari and Hastuti (2020) obtained t-test results that the role of internal audit had a positive and significant effect on the quality of the West Java Provincial Government's financial reports. The results of the study (Okta Veranika, Kiagus Zainal Arifin, Desi Indriasari. 2022) obtained the results of the internal auditor role variable partially having a positive and significant effect on the quality of financial reports. Thus, the researcher suspects that the Internal Auditor Role variable has a positive effect on the Quality of the Lebak Regency Government's Financial Reports.

H2: The role of internal auditors has a positive effect on the quality of financial reports.

3. The Influence of Human Resource Competence on the Quality of Financial Reports

Andri Eka Yunindira (2020) studied human resource competency as an independent variable in the Lampung Provincial Forestry Service by obtaining a result of 23% having a positive effect on the quality of financial reports. Delvina Yulanda and Rosnanda Oktala (2021) showed the results of the analysis that human resource competency had a significant positive effect on the quality of financial reports in the Lahat Porles finance section work unit. Nabila, Zubaidi, Dwi Cahyono and Astrid Maharani (2019) obtained research results that human resource competency had a positive and significant effect on the quality of financial reports. This shows that good human resource competency will improve the quality of financial reports. So based on the journal above, the researcher suspects that the Human Resource Competence variable has a Positive Effect on the Quality of Lebak Regency Government Financial Reports.

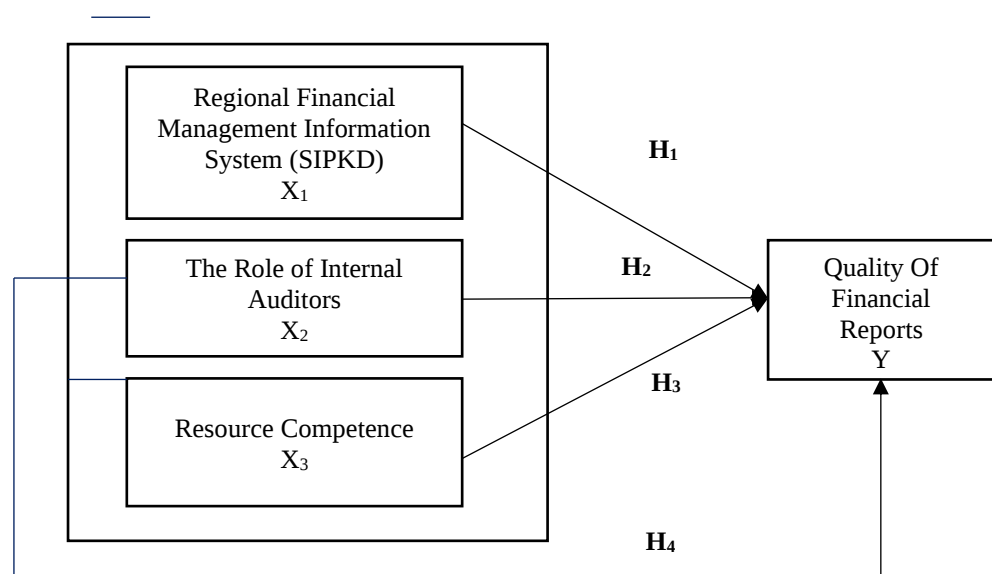
H3: Human Resource Competence has a positive effect on the Quality of Financial Reports.

4. The Influence of Regional Financial Management Information Systems, the Role of Auditors Internal and Human Resource Competence on the Quality of Financial Reports

Sindy F. Lestari & Hastuti, (2020) stated that they had conducted research at the BPKAD of West Java Province with the results of their research showing that Human Resource Competence, Implementation of Regional Financial Management Information Systems, and the Role of Internal Audit together had a positive and significant effect on the quality of the West Java Provincial Government's financial reports. Siti Irafah, Eka Nurmala Sari and Muhyarsyah (2020) showed the results of the f-test that simultaneously the variables Human Resource Competence, Role of Internal Audit, Success of SIKD Implementation had an effect on the dependent variable (Quality of Financial Reports). Based on the journal above, the researcher suspects that the variables of the Regional Financial Management Information System, Role of Internal Auditors, and Human Resource Competence simultaneously have a positive effect on the Quality of the Lebak Regency Government's Financial Reports.

H4: Regional Financial Management Information System, Role of Internal Auditor, and Human Resource Competence simultaneously have a positive effect on the Quality of Financial Reports.

The research model can be seen as follows:



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framework of thought

METHODS

Population and Sample

The population in this study was the Regional Work Units (SKPD) of Lebak Regency, totaling 60 SKPDs, consisting of 32 Regional Apparatus Organizations (6 Agencies, 1 Inspectorate, 2 Secretariats, 23 Services) and 28 Districts. The list of SKPDs of Lebak Regency is attached in the appendix. The sampling criteria are as follows:

1. Regional Work Units (SKPD) of Lebak Regency in 2022
2. Regional Apparatus Organizations (OPD) included in the Regional Work Units (SKPD)

So based on these criteria, 32 OPDs (Regional Apparatus Organizations) were selected to be used as samples with a total of 96 respondents. The respondents used in this study

were taken from 3 people from each Regional Apparatus Organization who had tasks directly related to financial reports, namely the Financial Administration Officer - Regional Work Unit (PPK-SKPD), Treasurer, SIPKD Operator (Regional Financial Management Information System).

Data collection technique

The types and sources of data used are derived from questionnaire answers as primary data and reinforced with other supporting data in the form of secondary data. Secondary data is obtained through library research and the official website of the BPK Representative Office of Banten Province and BKAD Lebak Regency.

The data collection technique uses a survey method with a questionnaire. A questionnaire is a data collection technique carried out by giving a set of written questions or statements to respondents to answer (Sugiyono, 2018:225).

Research Model

Multiple Linear Regression Equation

According to Sugiyono (2018:305) Multiple regression analysis is used by researchers, if researchers intend to predict the condition (rise and fall) of the dependent variable (criterion), if two or more independent variables as predictors are manipulated (their values are increased or decreased). Multiple regression analysis will be carried out if the number of independent variables is at least two with an equation model:

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

Information:

Y = Dependent variable, namely the Quality of Financial Reports.

α = Constant, which is a value Y^1 jika X_1 , X_2 , dan $X_3 = 0$.

β_1 , β_2 , β_3 = Regression Coefficient, namely the value of the increase or decrease in a variable Y^1 based on variables X_1 , X_2 , dan X_3 .

X_1 = Regional Financial Management Information System Variables.

X_2 = Internal Audit Role Variables.

X_3 = Human Resource Competency Variables.

Table 3.4
Operational Variables

Variable	Dimensions	Indicator	No Quiz	Scale	Scale
X_1 Regional Financial Management Information System	Technology-based regional financial management information system	– Data Security	1	Likert	Anwar & Fiar Ariandy (2021)
		– Speed and Timeliness	2,3		
		– Accuracy	4		
		– Report Variation	5		
		– System Relevance	6		

Variable	Dimensions	Indicator	No Quiz	Scale	Scale
X ₂ The Role of Internal Auditors	1. Independence	– Organizational Status	1	Likert	Natalia Evindonta Tarigan, Bobby W Saputra, dan Tomi Ginting (2013)
		– Objectivity	2		
	2. Professional Skills	– Knowledge and Skills	3		
		– Good internal audit psychology	4		
		– Thinking skills to process data	5		
		– Decision Making	6		
		– Education	7		
	3. Scope of Work	– Reliability of Information	8		
		– Compliance with policies, plans, procedures and regulations	9		
		– Protection of the credit granting and repayment process	10		
		– Achievement of objectives	11		
	4. Implementation of Audit Activities	– Audit planning	12		
		– Testing and evaluation of information	13		
		– Submission of audit results	14		
		– Follow-up of audit results	15		

Variable	Dimensions	Indicator	No Quiz	Scale	Scale
X ₃ Human Resources Competence	Knowledge	– Accounting, finance and other related sciences – Knowledge and competence in the field of information technology – Knowledge of business activities and organization	1	Likert	Andri Eka Yunindira (2020)
			2		
			3		
	<i>Skills</i>	– Intellectual skills – Personal skills – Technical and functional skills – Interpersonal and communication skills – Organizational and business management skills	4		
			5		
			6		
			7		
			8		
	Values ang attitudes	– Public interest and sensitivity to social responsibility – Continuous self-development and learning – Reliable, responsible, punctual, and respectful	9		
			10		
			11		

Variable	Dimensions	Indicator	No Quiz	Scale	Scale
		– Applicable laws and regulations	12		
Y Quality of Financial Reports	Relevant	– Has the benefit of feedback	1	Likert	Andri Eka Yunindra (2020:6)
		– Has predicative benefits	2		
		– On time	3		
		– Complete	4		
	Reliable	– Honest Presentation	5		
		– Verifiable	6		
		– Neutral	7		
	Comparable	The information contained in the financial statements can be compared with previous financial statements.	8		
	Understandable	– The form of financial report information is adjusted to the understanding of the users	9		
		– The terms of financial report information are adjusted to the limits of the understanding of the users	10		

Source: Data diolah peneliti,2023.

Analysis Techniques

The data analysis technique used for testing this research is SPSS v.25 by first conducting classical assumptions (normality testing, multicollinearity, heteroscedasticity and autocorrelation) and t-test.

RESULTS AND DISCUSSION

Classical Assumption Test

1. Normality Test

In this study, the One Sample Kolmogorov-Smirnov test was used with the provision that if the significance value is above 0.05, then the research data has a normal distribution. Below are the results of the normality test as follows:

Tabel 4.11
Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		94
Parameters	Normal	Mean
		.0000000
		Std.
Deviation		2.83342787
Extreme Differences	Most	Absolute
		.085
		Positive
		.076
		Negative
		-.085
Test Statistic		.085
Asymp. Sig. (2-tailed)		.089 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: Output SPSS versi 25.

From the results of the Kolmogorov-Smirnov test above, the results obtained with an Asymp. Sig (2-tailed) value of 0.089. So with a significance value above 0.05, it means that the residual data in this regression model is normally distributed.

2. Multicollinearity test

Multicollinearity test is conducted to test whether there is a relationship between independent variables having multicorrelation problems or symptoms of multicollinearity or there are no symptoms of multicollinearity. This test is conducted by looking at the tolerance value and the Variance Inflation Factor (VIF) value, with the provision that if the tolerance value > 0.10 and the VIF value < 10 then there are no symptoms of multicollinearity in the regression model. The results of the multicollinearity test using SPSS version 25 are as follows:

Table 4.12
Multicollinearity Test Results

Coefficients		Collinearity Statistics	
Model		Tolerance	VIF
1	(Constant)		
	SIPKD	.544	1.838
	Peran Auditor Internal	.298	3.355
	Kompetensi SDM	.303	3.300

a. Dependent Variable: totally

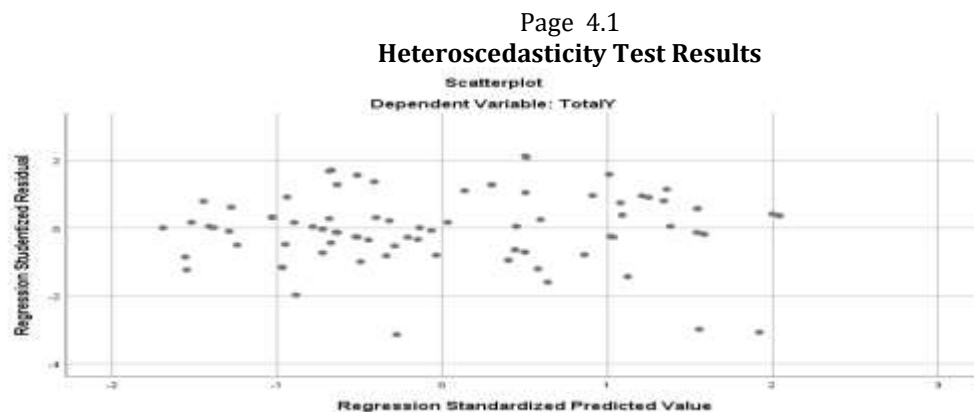
Source: Output SPSS versi 25.

From the table above, the results of the calculation of the tolerance value for the Regional Financial Management Information System variable are 0.544, the Internal Auditor Role variable is 0.298, and the Human Resource Competence variable is 0.303. While the VIF value for the Regional Financial Management Information System variable is 1.838, the Internal Auditor Role variable is 3.355, and the Human Resource Competence variable is 3.300. Therefore, based on the results of the

tolerance value > 0.10 and the VIF value < 10, it means that the results do not show symptoms of multicollinearity between the independent variables in this regression model so that it can be used for further analysis tests.

3. Heteroscedasticity Teest

The heteroscedasticity test aims to test whether in a regression model there is an inequality of variance from the residual of an observation to the lane observation. In this study, to detect the presence or absence of heteroscedasticity, it is done by looking at the scatterplot graph. And the results of the Heteroscedasticity test can be seen below:



Source: Output SPSS versi 25.

The test results above show that there is no clear pattern and the points are spread randomly and spread both above and below the number 0 on the Y axis, so it can be concluded that there is no heteroscedasticity in the regression model so that the regression model is suitable for use to predict the Quality of Financial Reports based on the input of independent variables, namely SIPKD, the Role of Internal Auditors and HR Competence.

4. Autocorrelation Test

The autocorrelation test aims to test in the regression model whether there is a correlation between the disturbance error in period t with the disturbance error in period t-1 (previously). In detecting the presence or absence of autocorrelation, it can be tested using the Durbin-Watson test (DW test). With the provision of a decision if the DW value of the multiple regression model is between -2 to +2, it means there are no symptoms of autocorrelation (free from autocorrelation). The results of the autocorrelation test using SPSS version 25 are as follows:

Table 4.13
Autocorrelation Test Results

Model Summary^b	
Model	Durbin-Watson
1	1.833
a. Predictors: (Constant), TotalX3, TotalX1, TotalX2	
b. Dependent Variable: totally	

Source: Output SPSS versi 25.

The results obtained from the table above show that the Durbin-Watson value of 1.833 is between -2 and +2 = $-2 < 1.833 < 2$ so that based on the provisions above, it can be concluded that the results show no signs of autocorrelation in this regression model.

5. Multiple Linear Regression Analysis

In regression analysis, in addition to measuring the strength of the relationship between two or more variables, it also shows the direction of the relationship between the dependent variable and the independent variable. Multiple linear regression analysis is carried out to test the effect of two or more independent variables on the dependent variable. The results of the multiple linear regression analysis in this study can be seen in the following table 4.14:

Table 4.14
Regression Equation

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	4.508	3.719	
	TotalX1	.492	.139	.335
	TotalX2	.293	.104	.359
	TotalX3	.129	.115	.143

a. Dependent Variable: totally

Source: *Output SPSS versi 25.*

From the results of the multiple linear regression analysis above, the regression equation model developed in this study is as follows

$$Y = 4,508 + 0,492 X_1 + 0,293 X_2 + 0,129 X_3$$

From the results of the equation model above, it can be explained and the conclusions that can be drawn are as follows:

- The constant value of 4.508 means that the regional financial management information system (X1), the role of internal auditors, and human resource competencies are considered constant, so the level of quality of regional financial reports is constant at 4.508.
- The regression coefficient of the regional financial management information system variable (X1) of 0.492 means that the regional financial management information system has increased by 1% which will cause an increase in the quality of financial reports by 0.492 assuming that other independent variables have constant values.
- The regression coefficient of the internal auditor role variable of 0.293 means that the role of internal auditors has increased by 1% which will cause an increase in the quality of financial reports by 0.293 assuming that other independent variables have constant values.
- The regression coefficient of the human resource competency variable of 0.129 means that human resource competency has increased by 1% which will cause an increase in the quality of financial reports by 0.129 assuming that other independent variables have constant values.

Hypothesis Test Results

1. Result t (Partial)

The t-test is used to determine the independent variable partially against the dependent variable by looking at the t value and p value (sig) which can be detected from the SPSS version 25 output in the coefficients table.

Table 4.16
Test Result t (Partial)

Coefficients ^a			
Model		t	Sig.
1	(Constant)	1.212	.229
	TotalX1	3.549	.001
	TotalX2	2.811	.006
	TotalX3	1.127	.263
a. Dependent Variable: TotalY			

Source: Output SPSS versi 25.

Based on the results of the partial t-test above, it can be seen that:

- The calculated t value for the regional financial management information system variable is 3.3549 and the significance value is 0.001. While for the t-table value of 1.98667 so that the calculated t value > t table (3.3549 > 1.98667) and the significance value is 0.001 < 0.05, then partially H1 can be accepted. This means that the regional financial management information system variable partially has a significant effect on the quality of financial reports.
- The calculated t value for the internal auditor role variable is 2.811 and the significance value is 0.006. While for the t-table value of 1.98667 so that the calculated t value > t table (2.811 > 1.98667) and the significance value is 0.006 < 0.05, then partially H2 can be accepted. This means that partially the internal auditor role variable has a significant effect on the quality of financial reports.
- The calculated t value for the human resource competency variable is 1.127 and the significance value is 0.263. While for the t table value of 1.98667 so that the calculated t value > t table (1.127 > 1.98667) and the significance value is 0.263 > 0.05, then partially H3 cannot be accepted (rejected). This means that human resource competency partially does not have a significant effect on the quality of financial reports. Send feedback

2. Result F (Simultaneous)

Table 4.17
Test Result F (Simultaneous)

ANOVA ^a			
Model		F	Sig.
1	Regression	38.661	.000 ^b
	Residual		
	Total		
a. Dependent Variable: totally			
b. Predictors: (Constant), TotalX3, TotalX1, TotalX2			

Source: Output SPSS versi 25.

Based on table 4.18, the F value is 38.661 with a significance value of 0.000. This shows that the calculated F value > F table ($38.661 > 2.70$) and the significance value is less than 0.05 or 5% ($0.000 < 0.05$), so it can be concluded that H4 can be accepted. This means that all independent variables (SIPKD, Internal Auditor Role, and HR Competence) simultaneously have a significant effect on the dependent variable (Financial Report Quality).

Hypothesis Discussion

A. The Influence of the Regional Financial Management Information System on the Quality of Financial Reports

In the t-test on the Regional Financial Management Information System variable (X1), it was obtained as much as 3.549 and a significance value of 0.001. Meanwhile, the t-table value is 1.98667 so that the calculated t value > t table ($3.549 > 1.98667$) and the significance value is $0.001 < 0.05$, so partially H1 can be accepted. This means that the regional financial management information system variable partially has a significant effect on the quality of financial reports. The results of this study are in line with the research of Anwar & Fiar Ariandy (2021) which concluded that the implementation of the regional financial management information system has a positive and significant effect on the quality of financial reports.

B. The Influence of the Role of Internal Auditors on the Quality of Financial Reports

In the t-test, the calculated t value for the internal auditor role variable was obtained at 2.811 and a significance value of 0.006. While for the t-table value of 1.98667 so that the calculated t value > t-table ($2.811 > 1.98667$) and the significance value of $0.006 < 0.05$, meaning that partially H2 can be accepted. This means that partially the internal auditor role variable has a significant effect on the quality of financial reports. This study is in line with Dewi Astri Sasmita, Nasrizal and M. Rasuli (2020) who concluded that the role of internal auditors has a positive and significant effect partially on the quality of financial reports.

C. The Influence of Human Resource Competence on the Quality of Financial Reports

In the t-test, the calculated t value for the human resource competency variable was obtained at 1.127 and the significance value was 0.261. Meanwhile, the t-table value was 1.98667, so the calculated t value < t-table ($1.127 < 1.98667$) and the significance value was $0.261 > 0.05$, meaning that partially H3 cannot be accepted (rejected). This means that human resource competency partially has no effect and is not significant on the quality of financial reports. This study is in line with the research of Shohabatussa'adah and M. Nasrullah (2021) which concluded that partially the human resource competency variable has no effect and is not significant on the quality of financial reports.

Human resource competency is a characteristic of knowledge, expertise, and behavior to perform a job or perform a task or function effectively.

Conceptually, it can be said that the higher the competence of human resources, the quality of financial reports will also increase. In this study, human resource competency does not affect the quality of financial reports because regional apparatus organizations rely more on other factors. Based on the demographic data of respondents, there are 72 respondents who are always involved in the process of preparing financial reports related to accounting and reporting and 22 respondents who feel they have participated and been involved in accounting and financial reporting experience, and also as many as 49 respondents who have a work period of less than 7 years. This means that some respondents, 52.1%, still lack experience and understanding in writing financial reports in accordance with accounting standards and rely more on other factors such as the implementation of increasingly good governance.

D. The Influence of SIPKD, the Role of Internal Auditors, and Human Resource Competence on the Quality of Financial Reports

In the simultaneous F test, the F value is 38.661 with a significance value of 0.000. This shows that the calculated F value > F table ($38.661 > 2.70$) and the significance value is less than 0.05 or 5% ($0.000 < 0.05$), so it can be concluded that the estimated H4 can be accepted. This means that all independent variables (SIPKD, Internal Auditor Role, and HR Competence) simultaneously have a significant effect on the dependent variable (Financial Report Quality).

CONCLUSIONS

Based on the results of testing and data processing through SPSS software version 25 with questionnaires distributed to a sample of 94 respondents, it can be concluded that the Regional Financial Management Information System has a significant positive effect on the quality of the Lebak Regency Government Financial Report. Similarly, the role of internal auditors also significantly positively affects the quality of the report. However, human resource competence does not have a significant effect on the quality of the financial report. When considered simultaneously, the Regional Financial Management Information System, the role of internal auditors, and human resource competence collectively have a significant effect on the quality of the Lebak Regency Government Financial Report.

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