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The Influence of Regional Financial Accounting System and Internal Control System on the Quality of Regional Government Financial Reports with Human Resource Competence as a Moderating Variable

Mudhi'ah Muhsan^{1*}, Asri Usman², Alimuddini³

^{1,2,3}Fakultas Ekonomi dan Bisnis, Universitas Hasanuddin, Indonesia

*Correspondence: E-mail: mudhiahmuhsan22@gmail.com

ABSTRACT	INFO ARTIKEL
<p><i>This study aims to examine the influence of the SPI and the SAKD on LKPD, with HR Competence as a moderating variable. The research sample consisted of 81 SKPD employees in Sinjai Regency who were selected using the purposive sampling method. The analysis was conducted using MRA, a feature of the latest version of SPSS software. The results show that the quality of LKPD is not influenced by the SAKD, but is positively influenced by the SPI, while HR Competence is able to moderate the influence of both systems.</i></p>	<p>Article History: <i>Submitted/Received 01 Oct 2024</i> <i>First Revised 01 Nov 2024</i> <i>Accepted 01 Dec 2024</i> <i>First Available online 07 Dec 2024</i> <i>Publication Date 11 2024</i></p> <hr/> <p>Keyword: <i>SAKD, SPI, KLKPD, KSDM.</i></p>

1. INTRODUCTION

Several government agencies rely on OPD to provide budget reporting. According to Neni Kurnia et al., (2023) , the BPK will conduct an audit of the LKPD before it is published. Stipulates thie quality requirements of all government financial reports. This criteria are truth, appliction, comparability, and understanding. This illustrates the state's obligation to manage public funds in accordance with legal requirements (Enita Binawati, 2022) . Sinjai Regency received an opinion (WTP) on the 2016 LKPD after ten years of receiving an Extraordinary opinion (WDP).

Improved SPI and following GAAP, BPK RI granted him this WTP award. Also, Sinjai Regency will keep its WTP until 2024. The local government's dedication to openness and financial responsibility is shown by this achievement. So far, they have faced challenges in applying this strategy due to issues with regional financial management and accounting standards. Enhancing financial management and increasing oversight can assist SPI SAP Sinjai Regency and financial reporting adherence. focuses on areas that can be improved by Sinjai Regency regarding transparency and responsibility, even though they have achieved and kept a WTP opinion. Specifically, this study can analyze how the accounting and internal control systems of Sinjai Regency adjust to the challenges faced by the region as a whole because the handling and creation of local government financial documents efficiently.

Proper disclosure, compliance with legislation, SPI efficiency, and compliance with Public Accounting Standards are some oif thi factos thiat contribute to the quality of LKPD (Betty et al., 2024) . Specifically, the quality of the report determines the accountability of the report in terms of opinion and impartiality (Fahkrurrohim Hardika Wibisono, Junaedi, 2023) .

Various SAKD components are available to collect, document, and process financial data to obtain financial reports available to stakeholders in local government (Anggadini et al., 2021). The results of the financial reports from OPDs in Indragiri Hilir Regency were not influenced by SPI (Ira Gustina, 2021), but accounting practices contributed 34.9% to the variation in report quality. However, both aspects are partially and simultaneously related to KLKPD based on research in Malang Regency. (Fahkrurrohim Hardika Wibisono, Junaedi, 2023) . Better accounting and internal control are needed for more open and responsible regional financial management.

An organization's SPI is very important for operational activities and performance and must be easy to implement and have clear boundaries (Neni Kurnia et al., 2023) . Environmental control, risk, activities, and information and communication are part of SPI. Environmental management supports the company's safe, healthy, and profitable business operations (Fahkrurrohim Hardika Wibisono, Junaedi, 2023) . Internal control is very important for government financial reporting. To obtain the right audit opinion, supervise and manage the preparation of reports to ensure accuracy, timeliness, and standards. Thus, Internal coundrol influences the quality of financial reports. Ida Ayu Enny Kiranayanti (2016) and Munasyir (2015) confirm this, while Desipradani & Nuraini (2018) has a negative relationship between internal control and financial reporting quality.

According to (Kartika Dwi Indrayani, 2022) , Competence refers to an individual's attributes and pertains to their skills, knowledge, and abilities that allow a person to complete tasks assigned to create high-quality financial reports, which requires more employees with expertise in government accounting and government operations. According to (Dewi Andini, 2016) the lack of employees who have accounting training shows that the Regional Public Works Service (SKPD) organization does not understand good and correct regional financial management.

KLKPD influences HR competency. Individuals in the HR department can produce standard financial reports and understand financial accounting and local government operations (Liani Suliyantini (2017)). Low HR competency is usually not high because officials understand government financial reporting standards. Agustiawan & Rasmini (2016) and Kartika Dwi Indrayani (2022) found positive relationship between HR and LKPD quality, but Watopa (2023) found that HR competency could not moderate SPI. Researchers say the level of quality of financial reports can affect SPI and SAKD that use HR. High HR competency improves financial reporting by increasing knowledge and mastery of SAKD and SPI. Assessing competence and responsibility.

Agency Theory is Separate management and ownership make the company open to institutional disputes (Jensen and Mackling, 1976). According to (Purnama Sari Br Sinulingga, Arthur Simanjuntak, 2022) , the agency model encourages ownership and management to be involved in the system development process. There is a relationship between this finding and Agency Theory because local financial accounting and SPI help reduce the possibility of conflicts of interest between principals (society) and agents (local government). Local governments are reliable organizations that can react to community expectations, offer the best services to the community, and manage financial resources entrusted to them. This study uses Stewardship Theory to explain why. Ultimately responsible for achieving economic goals and maximizing welfare, among others. One method to assess someone's performance is to examine their competence level, according to Spencer's Competency Theory . Competence also evaluates performance against standards (Betty et al., 2024) . SAP compliance, transparency, rules, and internal control determine the quality of LKPD (Mulyati et al., 2021) . Clearer and more accurate financial reporting increases accountability. HR competence affects the quality of LKPD (Anggraini et al., 2024) . HR capacity is the ability of organizational workers to work efficiently and achieve goals. Thus, HR skills determine the quality of financial reports (Istifara Suci Pangestuning Ajeng, 2023) . This study measures the quality of LKPD using the following indicators: 1) Relevant. Financial reports reflect past and present events, predict the future, or change judgments, and influence user decisions. 2) Reliable. Financial reports are accurate and not biased. 3. Comparable. Financial reports are more useful when compared to the previous quarter. 4) Understandable. The right language and style make financial reports easier to understand.

SAKD educates economic decision makers by finding, assessing, and documenting financial activities in a state, province, or city. SAKD has a subsystem that records financial data (Wikan Budi Utami, Doaji, 2024) . The local government accounting system is expected to run smoothly without interruption because errors in one part can reduce the quality of financial reports (Istifara Suci Pangestuning Ajeng, 2023) . The responsibility for financial reporting, administration, and supervision is part of SAKD (Ramasoyan, Pascalina Van Sweet Sesa, Kurniawan Patma, 2021) . Maintaining the established criteria, which are a single entity, and without these criteria, good financial reports cannot be produced (Indrayani & Widiastuti, 2020) .

The structure, processes, and management practices that work together to safeguard assets, ensure accurate and reliable accounting data, improve efficiency, and subsequently company policies form the SPI (Mega Simanullang, Azizul Kholis, 2022) . The previous definition of internal control stated that internal control is the use of appropriate procedures, policies, and techniques to ensure compliance with applicable regulations, accurate financial reporting, and efficient and effective operations. The purpose of the SPIP is to ensure that the government is able to carry out its legal responsibilities, secure its assets, publish accurate financial reports, and run an efficient and successful government (Gustina, 2021) . The right

system not only helps validate transactions, track the use of funds, and assess the effectiveness, accuracy, and efficiency of learning materials, but also helps regions meet their obligations (Saerang et al., 2019). Internal control is not quite enough responsible for the board of directors, management, and business units. To ensure accuracy reporting finance, compliance to applicable laws, achievements objectives, efficiency, and effectiveness, as well as sensitive to influence other factors (Wulandari & Yuliati, 2023). This internal control eliminates intentional or unintentional errors and deviations caused by people. A key component of internal control is the verification of all company records and operations. To run a business, management needs reliable internal control (Enita Binawati, 2022).

Competence in HR management refers to a person's level of expertise in carrying out their job responsibilities (Agustiawan & Rasmini, 2016). Competence is the foundation for achieving peak performance at work. A competent person can save on preparing financial reports (Destri Maulina Lubis, Mohamad Khoir Rusydi, 2023). HR competence is the capability of an individual when carrying out their duties and responsibilities supported by training, education, and experience. According to (Dewi Andini, 2016) there are three characteristics in competence, namely: Knowledge, skills, attitudes. HR is a public official who has expertise in accounting (Ramasoyan, Pascalina Van Sweet Sesa, Kurniawan Patma, 2021). HR management must be carried out properly to help achieve company goals. Financial reporting experts can provide reliable and responsible reports (Mispa & Nurmala, 2022).

The conceptual framework can be described.

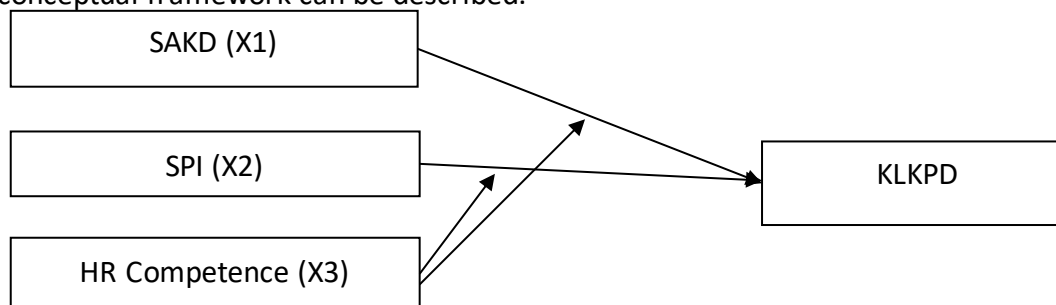


Figure 1 Research Model

Sinjai Regency faces a significant challenge in enhancing transparency and responsibility in nearby budgetary administration agreeing to the objectives of neighborhood self-governance. According to BPK's findings, the standard of LKPD in Sinjai Regency requires further improvement to reach an unqualified opinion (WTP). Thus, the enforcement of effective SAKD in Sinjai is anticipated to aid in elevating the quality of LKPD to be more accurate and transparent, in accordance with the study of Pravasanti & Ningsih (2019) which explains that SAKD is important for enhancing the quality of LKPD. But, in the study of Kartika Dwi Indrayani (2022) which states that it has no effect on the quality of LKPD.

The APBD increases public services and community welfare in line with broad regional autonomy, as well as being responsible (Searly Alviola et al., 2023). To obtain monetary benefits from all regional rights and obligations, effective managing regional finances plays a crucial role. With the introduction of the Regulation of the Minister of Home Affairs Number 77 of 2020, SAKD must be done transparently, responsibly, efficiently, effectively, ethically, following halal principles, and focusing on the community's interests. Above we can see that the working hypothesis is:

H1: SAKD has a positive and significant effect on KLKPD.

SPI is a policy and procedure designed to ensure that an organization achieves its goals. In organizations, including governments, this system is important for coordinating operational activities, especially in the preparation of financial reports. With good internal control, financial activities can run according to procedures, producing quality financial reports (Kartika Dwi Indrayani, 2022) .

The BPK noted several weaknesses in the SPI in Sinjai Regency which resulted in the opinion of " *Reasonable with Exceptions* " on the Quality of LKPD. This indicates a risk of leakage and inaccuracy in financial reporting. This study examines whether improvements and more effective implementation of SPI can overcome these obstacles. In the study (Assari & Binawati, 2022) An effective government internal control mechanism reduces inconsistency in financial reports. Then the study of Raja Yoga Gustika Armel, (2017) found SPI enhances KLKPD. Likewise with this research of Wati et al. (2022), weaknesses in SPI raise the chances of mistakes and fraud in local financial reports, and this is important to the situation in Sinjai, which is still working to enhance SPI to better the quality of LKPD. Following the conversation, the next hypothesis:

H2: SPI has a positive and significant effect on KLKPD

Successful work requires skilled and reliable resources (Susanto, 2018) . Local governments use financial reports to fulfill commitments. Because SAKD is a tool or system for creating financial reports, its effectiveness in improving the quality of reports depends on the ability of workers to utilize it. Managers must use SAKD to prepare quality regional financial reports.

In Sinjai Regency, HR skill is a key aspect in carrying out SAKD, particularly in light of local issues like a shortage of people with technical accounting skills. According to Purwandari & Widajantie (2024) , strong HR skill will enhance the execution of SAKD, leading to improved quality of LKPD. Therefore, this research aims to examine if HR skill in Sinjai Regency can boost the effect of SAKD execution on the KLKPD. The third hypothesis is:

H3: HR Competence Strengthens the Influence of The Connection Between the Implementation of SAKD and the KLKPD

A clear grasp of how SPI works relies greatly on the skills of the people who manage it. This grasp enables steady implementation and best use, so it can aid in the handling and creation of local government financial documents efficiently.

The success of SPI in Sinjai district relies not just on the system used, but also on the skills of the people operating it. According to Pratolo, S. Yaya, R & Sofyani (2017) , the skills of human resources are crucial for performing the SPI function well, ensuring that the quality of LKPD is upheld. This research will assess if the human resources in Sinjai district can enhance the effect of SPI on the quality of LKPD, particularly in reducing mistakes and ensuring accurate reporting.

H4: HR Competence Strengthens the Influence of The Connection Between the Implementation of SPI and the KLKPD

2. RESEARCH METHODOLOGY

This study uses quantitative research methods. This study involved 33 employees of SKPD of Sinjai Regency. Participants were chosen through purposive sampling. The researcher sent a questionnaire with a deadline of 13 days. The researcher obtained 81 survey responses. This study used a structured questionnaire and stakeholder distribution to obtain data. The research questionnaire was given to respondents or from each SKPD employee to organize its distribution and collection. This study uses the latest SPSS analysis tool for MRA analysis.

3. RESULT AND DISCUSSION

From the research with the distribution of questionnaires that have a time limit of 13 days since the date of distribution. The total number of survey responses received by researchers is 81 people/respondents.

Table 1 Descriptive Test Results Answer Respondents

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
System Accountancy Regional Finance (X1)	81	27	35	30.26	1,687
System Internal Control (X2)	81	38	50	41.84	2,421
Competence Human Resources (X3)	81	80	110	96.14	7.409
Quality Report Finance Local Government (Y)	81	25	40	33.85	2.286
Valid N (<i>listwise</i>)	81				

Source: Research Data, 2024

In table 1, statistical analysis of each variable shows that HR, SPI, and SAKD competencies contribute to better financial reporting.

Table 2.1 Validity Test Results System Accountancy Regional Finance (X1₁)

Statement	r Count	r table (0.05 and df = N-2)	Information
X1.1	0.496	0.2185	Valid
X1.2	0.662	0.2185	Valid
X1.3	0.351	0.2185	Valid
X1.4	0.446	0.2185	Valid
X1.5	0.423	0.2185	Valid
X1.6	0.485	0.2185	Valid
X1.7	0.572	0.2185	Valid

Source: Research Data, 2024

Table 2.2 Validity Test Results System Internal Control (X2₂)

Statement	r Count	r table (0.05 and df = N-2)	Information
X2.1	0.339	0.2185	Valid
X2.2	0.548	0.2185	Valid
X2.3	0.507	0.2185	Valid
X2.4	0.504	0.2185	Valid
X2.5	0.450	0.2185	Valid
X2.6	0.458	0.2185	Valid
X2.7	0.523	0.2185	Valid
X2.8	0.638	0.2185	Valid

X2.9	0.534	0.2185	Valid
X2.10	0.450	0.2185	Valid

Source: Research Data, 2024

Table 2.3 Validity Test Results Competence Human Resources (X3₃)

Statement	r Count	r table (0.05 and df = N-2)	Information
X3.1	0.707	0.2185	Valid
X3.2	0.690	0.2185	Valid
X3.3	0.592	0.2185	Valid
X3.4	0.568	0.2185	Valid
X3.5	0.659	0.2185	Valid
X3.6	0.656	0.2185	Valid
X3.7	0.788	0.2185	Valid
X3.8	0.454	0.2185	Valid
X3.9	0.600	0.2185	Valid
X3.10	0.492	0.2185	Valid
X3.11	0.451	0.2185	Valid
X3.12	0.681	0.2185	Valid
X3.13	0.677	0.2185	Valid
X3.14	0.636	0.2185	Valid
X3.15	0.643	0.2185	Valid
X3.16	0.571	0.2185	Valid
X3.17	0.681	0.2185	Valid
X3.18	0.667	0.2185	Valid
X3.19	0.607	0.2185	Valid
X3.20	0.624	0.2185	Valid
X3.21	0.618	0.2185	Valid
X3.22	0.313	0.2185	Valid

Source: Research Data, 2024

Table 2.4 Results of Quality Validity Test Report Finance Local Government (Y)

Statement	r Count	r table (0.05 and df = N-2)	Information
Y.1	0.421	0.2185	Valid
Y.2	0.690	0.2185	Valid
Y.3	0.559	0.2185	Valid
Y.4	0.548	0.2185	Valid
Y.5	0.570	0.2185	Valid
Y.6	0.403	0.2185	Valid
Y.7	0.629	0.2185	Valid
Y.8	0.623	0.2185	Valid

Source: Research Data, 2024

Table 2.1, 2.2, 2.3, and 2.4 results the above validity test findings, all item statements have a calculated r that is > r table, therefore all research items are valid.

Table 3 Reliability Test

Variabiles	Cronbach's Alpaha	Criteria
System Accountancy Regional Finance (X1)	0.482	Reliable
System Internal Control (X2)	0.656	
Competence Human Resources (X3)	0.912	
Quality Report Finance Local Government (Y)	0.685	

Source: Research Data, 2024

Table 3 indicates that Cronbach Alpha for each part is above 0.50. This means that the questionnaire indicator for the variable or construct is trustworthy.

Table 4 Normality Test

Model	Kolmogorov-Smirnov	Sig	Information
Model 1	0.567	0.789	Normally
Model 2	0.765	0.987	Distributed

Source: Research Data, 2024

Table 4 shows the regression normality test of Equation 1 and 2 fulfilling the classical assumptions and using normally distributed data because *asiymp siigg. (2-tailed) > 0.05*.

Table 5 Multicollinearity Teist

Regression Model	Variables	Toleirance	VIF	Information
Model 1	System Accountancy Regional Finance	0.778	1,270	Free From Multicollinearity
	System Internal Control	0.877	2.214	
Model 2	System Accountancy Regional Finance System Internal Control	0.564	5,867	
	HR Competence	0.732	6,690	
	MRA (SAKD*HR)	0.735	1.238	
	MRA (SPI*HR)	0.696	5.935	
		0.854	1,040	

Source: Research Data, 2024

Table 5, the outcomes multicollinearity test indicate a tolerance value of <0.1 and VIF <10 for each variable. The regression model of this research does not have multicollinearity.

Table 6 Heteroscedasticity Test

Regression Model	Variables	Sig.	Information
Model 1	System Accountancy	0.493	Not Experiencing Heteroscedasticity
	Regional Finance		
	System Internal Control	0.402	
	System Accountancy	0.791	
Regional Finance			
Model 2	System Internal Control	0.416	
	HR Competence	0.476	
	MRA (SAKD*HR)	0.654	
	MRA (SPI*HR)	0.713	

Source: Research Data, 2024

In Table 6, the heteroscedasticity test indicates that no significant difference exists between the independent variables, with a significance value greater than 0.05

Table 7 Multiple Linear Regression Test Results

Variables	Unstandardized	Sig
	Coefficients	
	B	
<i>(constant)</i>	13,702	
System Accountancy Regional Finance	0.223	0.989
System Internal Control	0.439	0.000
F	22.302	
Siig. F	0.000	
<i>Adjusted R Square</i>	0.422	

Source: Research Data, 2024

Table 7 displays results of multiple linear regression:

Test resultis coefficient determination :

Table 7 shows report policy finance area explains 42.2% of the variation in KLKPD with using determination test mark *Adjusted R Square* 0.422. SAKD and SPI explains 57.8%, while factor external explains 57%.

F Test:

From Table 7, the significance value is $0.000 \leq 0.05$, the confidence level is 0.05, the model is excellent. The application of SAKD and SPI both affect KLKPD.

Hypothesis Test 1 (H1):

Table 7, regression test produces coefficient of 0.003 with significance level of significance 0.989 for the SAKD variable more than or equal to 0.05. LKPD has lower quality due to the presence of SAKD. This Does Not Support Hypothesis 1 (H1) .

Hypothesis Test 2 (H2):

Table 7 SPI variables have a significance value of $0.000 \leq 0.05$ and a coefficient of 0.439. Internal control increases KLKPD. These data support Hypothesis 2 (H2).

Table 8 Results of MRA Calculation of Hypotheses 3 and 4

Model	Unstandardized	Sig
	Coefficients	
	B	
(constant)	-1,521	
System Accountancy Regional Finance	0.387	0.853
System Internal Control	0.517	0.619
Competence Human Resources	0.396	0.001
SAKD*KSDM	0.009	0.004
SPI*KSDM	0.003	0.007

Source: Research Data, 2024

Hypothesis Test 3 (H3):

Table 8 shows a significant value of $0.004 < 0.05$ and a coefficient of 0.009 for the moderation variable SAKD*KSDM. HR competence is closely related to regional financial accounting and LKPD Quality. The results support H3 .

Hypothesis Test 4 (H4):

Table 8 shows a significant value of $0.004 < 0.05$ and a coefficient of 0.003 for the SPI*KSDM moderation variable. HR competence is closely related to the internal control system and LKPD Quality. The results support H4 .

DISCUSSION

The Influence of SAKD on KLKPD

This study found H1 less supported and concluded that SAKD did not improve KLKPD. This result is in accordance with the study (Ira Gustina, 2021). The presentation of SAKD does not affect KLKPD. The SAKD variable's response is significant in the descriptive statistical test. Stating that the Sinjai Regency LKPD has been prepared correctly using regional accounting. The research indicates that SAKD does not alter the quality of LKPD. Indicates the preparation of accurate but not quality financial reports. However, the study found that certain records were not recorded chronologically, which could reduce the quality of the financial report. Running all components properly will improve financial reporting.

The Influence of SPI on KLKPD

The test results support the second hypothesis, concluding that better financial reporting by local governments is possible thanks to their SPI. Data analysis lends credence to the alternative theory. The theory put forward is based on the principle of stewardship which states that although the community has resources, the government is responsible for managing them. The role of the government as an organizer is to advance and improve the welfare of the community. SPI is an ideal choice for the Sinjai Regency Government because the organization's SPI is very important and operational activities require special regulations to limit and regulate them. This study is in accordance with (Ida Ayu Enny Kiranayanti, 2016)

and (Munasyir, 2015) . Showing that internal control mechanisms can improve the quality of LKPD.

HR competence strengthens the moderation of the effect of SAKD implementation on KLKPD.

Supporting the third hypothesis, evidence from the third hypothesis shows that HR competency strengthens the relationship between SAKD and LKPD Quality. When tested, the hypothesis applies in accordance with Spencer's competency theory. Competence is defined as the ability to know, understand, and do. The capacity to improve performance more effectively and efficiently. HR capability is useful for managing SAKD and producing KLKPD. In order for SKPD to fulfill its mission as a public sector organization, sufficient funding is needed to build SAKD.

HR competence strengthens the moderation of the effect of SPI implementation on KLKPD.

Hypothesis 4 testing shows that HR competency strengthens the relationship between SPI and LKPD Quality, so that the fourth hypothesis is proven true. According to Spencer's competency theory, a person's talent, actions, and knowledge can be improved to improve performance. This illustrates that good internal strength helps businesses operate. Thus, the authority places parties in regional financial institutions to improve internal strength. Understanding the implementation of SPI requires knowledge of where staff use it. Understanding internal control mechanisms helps LKPD Quality. According to this study and (Agustiawan & Rasmini, 2016) , workers can improve SPI and LKPD.

4. CONCLUSION

HR competency moderates the influence of SAKD and SPI on LKPD (Empirical Research on SKPD of Sinjai Regency). This study concludes:

1. The findings from the initial hypothesis test (H1) in this research reveals that SAKD does not influence the quality of LKPD in Sinjai Regency.
2. The findings from the second hypothesis test (H2) show that SPI can enhance the quality of LKPD in Sinjai Regency, backed by data processing results.
3. The findings from the third hypothesis test (H3) show that HR Competence positively affects the connection between SAKD and the quality of LKPD in Sinjai Regency, thus, this hypothesis is accepted.
4. The findings from the fourth hypothesis test (H4) show that HR Competence positively impacts the connection between SPI and the quality of LKPD in Sinjai Regency, therefore, this hypothesis can be accepted.

It seems that the role of the official is extremely important in the execution of competent performance, honest, and responsible regional government and financial management. The DPRD must represent the aspirations of the people with competence. The regional government should apply the basic principles agreed upon with the legislative body. Increased training on financial accounting systems is needed for the BPKAD of sinjai Regency to facilitate the implementation of its duties. Supervision of the SPI must be strengthened with the commitment of the leaders and employees of the Regional Inspectorate for the success of the organization. Future research should adjust the questionnaire to certain regions and other factors that impact quality the LKPD.

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