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THE EFFECT OF ACCOUNTING INFORMATION SYSTEMS AND HUMAN RESOURCE COMPETENCIES ON THE QUALITY OF GOVERNMENT FINANCIAL STATEMENTS

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Abstract : *The quality of local government financial reports is measured based on normative criteria that must be fulfilled in accounting information to achieve its goals. The purpose of this study is to explore the connection between government accounting systems and HR proficiencies on the preparation of regional financial reports (LKPD). An effective government financial system is the main key in ensuring transparency and accountability of public finances, Indicators of local government financial reporting are measured against four indicators in SAP: Relevant, Reliable, Comparable, and Competent. Factors such as accounting standards applied, reporting procedures, and integratin of information technology plays an important role in the integrity of the local authority financial statements (LKPD). In this study, researchers used an analytical descriptive approach to evaluate the extent to which good government accounting systems and HR competencies contribute to the quality of LKPD. The success of LKPD depends not only on compliance with regulations, but also on the ability of human resources to face complex challenges in a dynamic government environment. The findings of this conclusions poin to the Government Accounting Information System and HR competencies affect the quality of local government financial reports (LKPD). The better the implementation pertaining to accounting information systems and human resource competencies, the better the quality of government financial reports.*

Keywords : *Accounting information systems, Human resource competencies, Quality of financial reports*

INTRODUCTION

Based on (BPK, 2010) Authority oversight Number 71 of 2010 Pertaining to Government Accounting Standards (SAP), the standard of local government statements of financial position are measured based on normative criteria that must be fulfilled in the accounting information to achieve its objectives. Increase the quality of government financial reports, it is done by ensuring that the reports are prepared and presented in accordance with the principles. There are standars and componen that constitute the quality of government monetary statements so that the information is valuable and useful. The reports should be pertinent, trustworthy, analogous, and comprehensible. These four aspects are essential to ensure government financial statements achieve the expected quality standards. (Ayem & Amahala, 2023)

Based on research (Ayu Ningrum & Sundari, 2022) Local government financial reporting indicators are measured against four indicators in SAP: Relevant, Reliable, Comparable, and Competent. Local government financial reporting indicators are measured against four indicators in SAP (Government Accounting Standards), namely :

- **Relevant**
The data provided in the financial reports must be relevant and useful to users in completing economic calculations. This suggests that the information presented should be able to influence users' perceptions and decisions
- **Reliable**
The data provided must be verifiable, meaning that users must be able to trust it. This highlights the accuracy, completeness and consistency of the data presented in the financial reports.
- **Comparable**
The data disclosed should be balanced between the benefits derived and the costs associated with collecting and disclosing the data. The information provided should have an appropriate relationship to the business required to provide it.
- **Competent**
Users must have a strong understanding to comprehend the data presented in the financial reports. Therefore, the financial statements should use appropriate auditing standards and be presented in an understandable and straightforward manner

Based on the BPK report (2020), in the 2016-2019 period, it gave the WDP predicate to 584 LKPDs. In the first semester of 2020, BPK has prepared 541 Audit Reports (LHP) which include audit findings and recommendations for local governments to improve financial management and accountability. Of the 541 LHP, 6,160 violations of laws and regulations were found. Of these, 2,147 findings caused losses of Rp898.30 billion, while 359 findings had potential losses of Rp342.86 billion. (*Badan Pemeriksa Keuangan (BPK)*, 2020).

RESULTS AND DISCUSSIONS

Financial Statements

According to (Mahardini & Miranti, 2018) Financial statements are products resulting from accounting disciplines, thus serving as a type of accountability, the presentation of financial reports must Conform to generally accepted accounting standards and be presented fairly. Regional Government Financial Statements (LKPD) aim to meet the overall objectives of financial reporting as well as the specific requirements of the users.

In preparing quality For Fiscal statements, a financial information system is necessary that uses information technology as a tool for documentation, administration, and data processing in financial management. The implementation of financial information systems is instrumental in enhancing The integrity of city government financial disclosures because it can simplify the process of preparing financial reports and ensure that the information generated is dependable and well presented. The government created An accounting software system to facilitate and unify financial reporting from the regions to the center. This effort aims To enhance openness and responsibility in regional financial management, thus creating quality governance. (Ayem & Amahala, 2023).

In general, accounting information systems play an important role starting from the process of recording transactions to producing quality information. Evaluation of the accounting information system is completed based on its output in the form of information generated

and the impact generated from the information. (Damayanti, 2023). Resource competencies refer to the knowledge, skills, and character attributes that influence human performance at various stages. Indicators of human resource competence encompass the abilities and attributes of an employee, including their knowledge, skills, and behaviors required to execute their tasks effectively and efficiently. According to (Nirwana & Haliah, 2018).

Prior Research

- Research by Neneng Sri Suprihatin, Arinda Ayu Ananthi (2019) in Indonesia, states that Financial reporting systems positively impact the thoroughness of financial reports. (Suprihatin & Ananthi, 2019).
- Research by Santi Martia Dekayanti, Maslichah, Afifudin (2021) in Indonesia, Dina Juniarti Barokah, Cris Kuntadi, Rachmat Pramukty (2023) in Indonesia, shows that Financial reporting systems and human resource expertise contribute positively to elevating the quality of financial reports. (Vol et al., 2021) & (Barokah et al., 2023).
- Research by Siti Irafah, Eka Nurmalasari, Muhyarsyah (2020) in Indonesia, show that human resource expertise affects the quality of government financial reports. (Juniartha & Sugiarto Asana, 2020).
- Research by Oryza Ardhiarisca, Endro Sugiartono, Riza Puspita Sari (2023) in Indonesia, shows Financial information systems significantly influence the quality of government financial reports. (Ardhiarisca et al., 2023).
- research by Indra Suyoto Kurniawan's (2019) in Indonesia, reveals that the proficiency Regarding human resources has a noteworthy beneficial impact Pertaining to the integrity of government fiscal statements. (Kurniawan, 2019)
- Research by Intan Dewayani Adi Wardani (2024) in Indonesia, shows that The effectiveness of accounting software systems has a notable effect on the quality of government fiscal disclosures. (Sistem et al., 2024)
- Research by Klarista Dwi Chintya, Evi Maria (2023) in Indonesia, suggest that human resource competence contributes positively to The reliability of government financial records. (Chintya & Maria, 2023)
- Research by Nur Waina, et al (2023) in Indonesia, reveals that The effectiveness of human resource management greatly contributes to the clarity of government financial statements. (Fattah et al., 2023).

Hypothesis Development

The Effect of Accounting Information Systems on the Quality of Government Financial Statements

Both local and federal governments are entrusted with leveraging additionally advancing advancements in the field of information technology expedite the dissemination of information accurately and promptly, thereby fostering the production of high- superior accounting records. The effectiveness among the information systems for accounting utilized directly influences the level of accuracy in financial statements. (Lestari & Dewi, 2020). In research (Lestari & Dewi, 2020) and (Novita Yanti, Rofiqoh Ferawati, 2022). It might be inferred that the utilization The use of financial data systems improves the caliber of financial statements. This suggests that a relationship exists between the frequency of using an accounting data system and the improved caliber of the monetary statements produced. The research's hypotheses are :

H1. : The quality of government financial statements is positively impacted by accounting information systems.

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

Human resources capability is grounded in a comprehensive understanding of accounting principles, including familiarity with relevant accounting standards, and the capability to apply accounting logic accurately during preparation of financial reports. Hence, competent human resources constitute the fundamental pillar for crafting high-quality and dependable financial reports. In the research (Ternalemta et al., 2021) and (Hadis, 2022) This demonstrates that the proficiency regarding human resources influences The standard of financial reports. Based on the statement above, a hypothesis for this research could be:

H2 : Competence in human resources improves the quality of government financial statements.

CONCLUSION

Local Public sector financial reports are judged based on normative criteria for their quality. that should be evident in accounting information to achieve its objectives. Enhancing The accuracy of public sector financial statements involves ensuring that the reports are prepared and presented consistent with the Public Sector Accounting Standards (SAP). Key indicators regional government financial reporting include relevance, reliability, comparability, and competence. According to the Supreme Audit Agency (BPK) report in 2020, between 2016 and 2019, 584 LKPDs were given an Unqualified Opinion (WDP). In the first half of 2020, BPK prepared 541 Audit Reports (LHP), which included findings and recommendations to improve local government money handling and accountability. The execution of Financial reporting systems is crucial in enhancing the quality of LKPD by streamlining the report preparation process and ensuring that the information is accurate and well-structured. Human capital expertise is also vital in executing duties and responsibilities, directly impacting the performance and quality of financial reports.reports.

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