

# Impact of Government Accounting Standards, Human Resource Competency, and Accounting Information Systems on the Quality of Financial Statements

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## ABSTRACT

The financial reports of Badung Regency illustrate the role of financial reporting in promoting accountability and transparency within local government financial management. This study aims to evaluate the impact of government accounting standards (GAS) implementation, human resource (HR) competencies, and accounting information systems (AIS) on the quality of financial statements. A sample of 84 local government officials was purposively selected from a total population of 241. The data was analyzed using multiple linear regression with SPSS version 26. The findings reveal that while HR competency does not significantly influence the quality of financial statements, the implementation of GAS and AIS does contribute positively. These results provide valuable insights for researchers and readers regarding the influence of GAS, HR competency, and AIS adoption on the quality of financial reporting in Badung Regency.

**Keywords:** Government Accounting Standards Implementation; Human Resource Competence; Accounting Information Systems; Financial Statements Quality.

## *Pengaruh Standar Akuntansi Pemerintahan, Kompetensi Sumber Daya Manusia, dan Sistem Informasi Akuntansi terhadap Kualitas Laporan Keuangan*

## ABSTRAK

Laporan keuangan Kabupaten Badung menunjukkan bagaimana penggunaan pelaporan keuangan mencerminkan akuntabilitas dan keterbukaan dalam administrasi keuangan pemerintah daerah. Tujuan dari penelitian ini adalah untuk menilai bagaimana integritas penerapan standar akuntansi pemerintah (SAP), kompetensi sumber daya manusia (SDM), dan sistem informasi akuntansi (SIA) memengaruhi kualitas pelaporan keuangan. 84 pejabat pemerintah daerah dipilih secara purposif sebagai sampel penelitian dari jumlah populasi sebanyak 241 orang. Metode analisis data menggunakan analisis regresi linear berganda dengan program SPSS versi 26. Hasil studi menunjukkan bahwa meskipun kompetensi SDM tidak memiliki pengaruh yang jelas, penerapan SAP dan SIA meningkatkan kualitas laporan keuangan. Bagi para peneliti dan pembaca, efek dari penerapan SAP, kompetensi SDM, dan SIA terhadap kualitas pelaporan keuangan di Kabupaten Badung memberikan keuntungan dan wawasan yang signifikan.

**Kata Kunci:** Penerapan Standar Akuntansi Pemerintahan; Kompetensi Sumber Daya Manusia; Sistem Informasi Akuntansi; Kualitas Laporan Keuangan.

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## INTRODUCTION

Accountability and transparency have become essential components of governmental responsibility in managing regional finances, underscoring the need for continuous improvement to achieve effective governance (Thenikusuma & Muis, 2019). According to Undang-Undang Nomor 23 Tahun 2014 concerning Regional Government, financial reports serve as a key instrument of accountability for the financial management of regional governments over a fiscal year, in the context of regional autonomy and the execution of governmental operations. These financial reports are audited biannually by the Financial Audit Agency, which assesses their quality to ensure they meet the required standards.

The quality of financial reports is crucial, particularly when these reports are used as a foundation for making informed financial decisions. Peraturan Pemerintah No. 71 Tahun 2010 concerning Government Accounting Standards emphasizes that financial reports must be relevant, reliable, understandable, and comparable to be considered of high quality (Irafah & Nurmala Sari, 2020). The alignment of financial reports with Government Accounting Standards (GAS) further determines their quality. Research by Paramitha & Dharmadiaksa (2019) supports the notion that financial reports yielding useful information for decision-making are indicative of good financial reporting practices. Furthermore, high-quality financial reports facilitate effective performance monitoring, enhance trust, and establish a strong communication foundation between the entity and its stakeholders (Hasan et al., 2020) (Özer et al., 2024).

In regional government, financial reports not only represent the responsibility of the administration but also reflect the region's commitment to public transparency. Data from the Central Statistics Agency reveals that the Badung Regency has the highest realization of local original income among districts in Bali Province. This achievement highlights the region's superior responsibility and quality in managing regional funds and assets compared to other districts in Bali. As the district with the highest local original income realization in Bali, Badung Regency is particularly accountable for producing financial reports that deliver quality information. Such quality reporting positively influences transparency and accountability in regional financial management.

Over a four-year period, from 2018 to 2021, Badung Regency consistently received an unqualified opinion on its financial reports from the BPK (Badan Pemeriksa Keuangan). This achievement indicates a significant improvement in the quality of the Badung Regional Government Financial Reports (LKPD), particularly in the preparation and presentation of financial information that is both accountable and transparent. The unqualified opinion was awarded based on an evaluation confirming that the Badung LKPD adhered to government accounting standards, complied with statutory provisions, and maintained an effective internal control system. However, in 2021, the BPK identified several deficiencies, including delays in tariff setting and cancellations of SKPKDB, budget allocations for honoraria that did not align with Regional Unit Price Standards, and service expenditure payments that were not properly deducted from PPh 21. These findings underscore the need for the Badung Regional Government to enhance its processes for preparing and presenting financial reports in line with government accounting standards. Such improvements are crucial to ensuring the

continued accuracy, transparency, and accountability of the financial reports (Irafah & Nurmala Sari, 2020).

This study is grounded in two theoretical frameworks: stewardship theory and the technology acceptance model (TAM). These theories provide insights into how the implementation of GAS, HR competency, and AIS influences the quality of financial reports in the Badung Regency regional government. Stewardship theory explores the relationship between the public (as owners or principals) and management (as managers or stewards). It posits that management is oriented toward achieving the common good of the organization, thereby linking organizational success with overall satisfaction. This theory remains highly relevant in public sector accounting, particularly within government organizations, which are expected to deliver services and create public value in line with economic, environmental, and social sustainability principles (Manes-Rossi et al., 2020). Government organizations, as stewards, are entrusted by the public to manage regional assets and funds responsibly, with the ultimate goal of producing high-quality financial reports (Machmudiyanti & Aufa, 2023). The trust, integrity, accountability, and transparency of regional governments – along with BPK oversight – are all fundamentally tied to the quality of these reports.

The Technology Acceptance Model (TAM), introduced by Davis in 1985, is designed to understand the factors influencing users' acceptance or rejection of specific technologies. TAM emphasizes the causal relationship between users' beliefs in the benefits of an information system and the ease with which it can be used. According to Davis (1985), two key aspects determine technology acceptance: perceived usefulness, which reflects the belief that using an accounting information system will enhance performance, and perceived ease of use, which indicates users' confidence that the technology will require minimal effort.

Several prior studies have explored how the implementation of SAP, HR competency, and AIS affects the quality of financial reports. For instance, research by Sudiarti & Juliarsa (2020) found that human resource competency positively influences the quality of financial reports. In contrast, Hafizhoh & Misra, (2023) argue that HR competency is not a relevant factor. Similarly, while Hasanah et al. (2021) demonstrated that accounting information systems (AIS) positively impact financial reporting quality, Yanti et al. (2020) did not observe a significant effect of AIS on the quality of financial reports. Hasanah et al.'s (2021) findings also appear to contradict Farros (2019), who concluded that the quality of financial reporting is not significantly influenced by the implementation of SAP. These divergent results highlight the complexity of understanding how each variable impacts the quality of information in an entity's financial reporting.

The implementation of SAP is a critical factor considered by the BPK when reviewing and issuing opinions on government financial reports (Irafah & Nurmala Sari, 2020). From the perspective of stewardship theory, the government's role as a steward emphasizes its responsibility to produce high-quality financial reports. This responsibility is paramount, as the government must effectively manage regional funds and present them in a manner that reflects its accountability to the public. Sako & Lantowa (2018) suggest that good governance is demonstrated through the quality of government management, which is characterized by openness, cooperation, and responsibility in fulfilling obligations.

Consequently, financial management requires adherence to established rules or standards. Rohmah et al. (2020) further underscore that financial reports are vital for decision-making and must be presented accurately and in compliance with government accounting standards and relevant laws.

Research by Yanti et al. (2020), Nurcahyono et al. (2021), Asdi & Munari (2023), and Rachman et al. (2023) indicates that the implementation of GAS positively influences the quality of financial reports. Effective and appropriate implementation of GAS, in line with government accounting standards, enhances the quality of data in an agency's financial reports. This improvement is crucial for ensuring that financial reports accurately reflect the financial and operational condition of the agency. Based on the findings from previous research, the following hypothesis is proposed:

H<sub>1</sub>: The implementation of government accounting standards has a positive effect on the quality of financial reports.

Human resource competency plays a crucial role in enhancing the quality of financial reporting, as it equips individuals with the ability to accurately manage and interpret financial data (Sukri et al., 2022). According to stewardship theory, HR competency is essential in the preparation of financial reports. The competency of human resources directly impacts the quality of financial reports prepared by management (stewards) within an institution. This competency encompasses the knowledge, skills, and behaviors necessary to perform official duties, as outlined in Keputusan Kepala Badan Kepegawaian Negara Nomor 46A Tahun 2003.

Previous studies by Elfauzi (2019), Farros (2019), Amaliyah & Apriyanto (2019), and Sudiarti & Juliarsa (2020) have consistently shown that human resource competency positively affects the quality of financial reports. To enhance the quality and reliability of financial statements within an organization, effective management of human resources must be prioritized. This approach ensures compliance with established quality standards. Based on these findings, the following hypothesis is proposed:

H<sub>2</sub>: Human resource competency has a positive effect on the quality of financial reports.

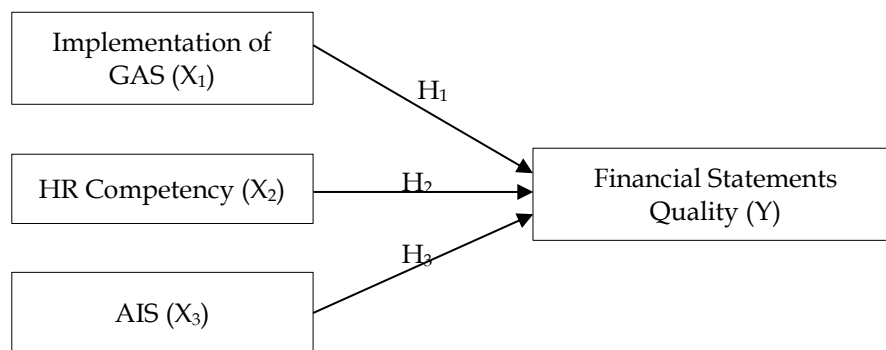
An Accounting Information System (AIS) is a collection of tools and personnel designed to streamline financial data, making it more accessible and useful for its users. According to the Technology Acceptance Model (TAM), AIS plays a vital role in the preparation of financial reports due to the perceived ease of use and perceived usefulness experienced by its users, which can, in turn, influence the quality of the financial reports produced. If the AIS effectively provides convenience and benefits to its users, the resulting output will be of high quality. Conversely, if the AIS fails to deliver these advantages, the quality of the output will likely decline. Loudoe & Fardinal (2021) emphasize that the government requires AIS to process regional financial reports, beginning with converting raw data into financial reports that are suitable for decision-making (Alsaiddi et al., 2022).

Several studies, including those by Aguswen et al. (2021), Vale & Pereira (2021), Itang (2021), and Sularsih & Wibisono (2021) have found that AIS positively influences the quality of financial reports. These findings suggest that the quality of an agency's financial reporting is significantly affected by the effectiveness of its

accounting information systems. Therefore, organizations and entities can improve efficiency, relevance, and reliability in financial reporting by investing more in information technology. Based on this, the following hypothesis is proposed:

H<sub>3</sub>: Accounting information systems have a positive effect on the quality of financial reports.

The following image represents the conceptual framework used in this research:



**Figure 1. Research Model**

Source: Research Data, 2024

## RESEARCH METHODS

This research was conducted at the Badung Regency Government Center, aiming to examine the impact of GAS implementation, HR competency, and AIS on the quality of financial statements. Data were collected through a questionnaire survey administered at the research site. A closed questionnaire was employed, limiting respondents' answers to predefined options. The study population comprised all employees responsible for accounting, finance, or reporting within each regional apparatus organization (OPD) at the Badung Regency Government Headquarters, totaling 241 employees. The sample was selected using purposive sampling, with 84 respondents chosen based on their involvement in finance, accounting, or reporting and a minimum of two years of relevant work experience.

The quality of an agency's financial reports, as well as the ability to express opinions on government financial reports, is a key focus of this study, particularly in determining whether these reports can be considered high quality. The BPK evaluates financial reports using GAS as a standard, which serves as an indicator for preparing government financial reports. The indicators for financial reporting include 12 items previously studied by Afifah et al. (2018), in line with PP No. 71 of 2010 concerning government accounting standards. These items include the presentation of financial reports, budget realization reports, cash flow statements, notes to financial reports, inventory accounting, investment accounting, fixed asset accounting, construction in progress accounting, liability accounting, error correction, consolidated financial reports, and operational reports, which are used as guidelines for the questionnaire statements. HR competency refers to a harmonious combination of knowledge, skills, and behaviors that enable individuals to perform their duties effectively and efficiently, ensuring optimal performance. This research utilizes nine questionnaire items with indicators of



knowledge, skill, and attitude, based on the study by Afifah et al. (2018). The level of HR competency within an entity can significantly influence the quality of its financial reports. AIS involves the interaction and integration of various components aimed at achieving specific goals, including behavior, procedural stages, and information technology. Drawing on Afifah et al. (2018), this study uses indicators such as computer and internet access, with eight related questionnaire items. The quality of financial reports, which refers to their ability to convey accurate and unbiased information about an entity's financial performance and condition, is determined by four indicators: relevance, reliability, understandability, and comparability, spread across eight questionnaire items based on Afifah et al. (2018).

The primary data for this study were collected directly from the field using research instruments. The collected data will be analyzed using multiple linear regression analysis with SPSS version 26. This regression model is designed to assess how GAS implementation, HR competency, and AIS influence the quality of local government financial reports. The following section presents the regression model equation.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon \dots \dots \dots (1)$$

Where:

- Y = Financial Statements Quality
- $\alpha$  = Constant
- $\beta_1, \beta_2, \beta_3$  = Linear Regression Coefficient
- $X_1$  = Implementation of Government Accounting Standards
- $X_2$  = Human Resources Competency
- $X_3$  = Accounting Information System
- $\varepsilon$  = Standard Error

## RESULTS AND DISCUSSION

Data from the questionnaire were analyzed using several techniques, including descriptive statistics to summarize the data and classical assumption testing to ensure the suitability for regression analysis. These tests include assessments for normality, heteroscedasticity, and multicollinearity. The descriptive statistics results, which provide an initial overview of the distribution and characteristics of the respondent data, are presented in the following table.

**Table 1. Descriptive Statistical Test Results**

	<i>N</i>	<i>Minimum</i>	<i>Maximum</i>	<i>Std. Deviation</i>
GAS implementation	84	35	48	2.764
HR Competency	84	26	35	1.957
AIS	84	21	31	2.287
Financial Statements Quality	84	23	32	2.544
<i>Valid N (listwise)</i>	84			

Source: Research Data, 2024

The results of the descriptive statistical tests indicate that the SAP implementation variable is relatively stable. The minimum value is close to the mean, while the average being greater than the standard deviation suggests that data volatility is relatively low, with the data being generally uniform. For the HR competency variable, a careful comparison of the mean with the minimum value

reveals that competency levels are relatively low. However, the average being greater than the standard deviation indicates minimal data variation, with the data tending to be uniform. The AIS variable, when evaluated by the proximity of the mean to the maximum value, shows a relatively high level. Similarly, the average being greater than the standard deviation reflects low data volatility and general uniformity. Regarding the quality of financial reports, the close alignment of the mean with the maximum value suggests a relatively high level of quality.

This study also conducts classical assumption testing, which is essential for the multiple linear regression analysis presented.

**Table 2. Classical Assumption Test Results**

Normality test	Variable	Heteroskedasticity test	Multicollinearity test	
			Tolerance	VIF
Asymp. Sig. = 0,200	GAS implementation (X <sub>1</sub> )	0.076	0.872	1.147
	HR Competency (X <sub>2</sub> )	0.246	0.990	1.010
	AIS (X <sub>3</sub> )	0.634	0.873	1.145

Source: Research Data, 2024

The classical assumption tests presented in Table 2 confirm that the research data are randomly and coherently distributed (normality test > 0.05), exhibit no signs of heteroscedasticity (heteroscedasticity test > 0.05), and are free from multicollinearity (tolerance > 0.1 and VIF ≤ 10). Consequently, the data meet all the necessary classical assumptions for conducting a valid and reliable regression analysis.

**Table 3. Hypothesis Test Results**

Variable	Unstandardized Coefficients		Standardized Coefficients		Sig.	R Square
	B	Std. Error	Beta	t		
<i>Constant</i>	-10.886	0.962		-11.312	0.000	
Implementation of Government Accounting Standards	0.372	0.017	0.404	22.392	0.000	
Human Resources Competency	0.030	0.022	0.023	1.384	0.170	.976
Accounting information system	0.858	0.022	0.771	42.745	0.000	

Source: Research Data, 2024

The model's ability to explain fluctuations in the dependent variable is reflected in the adjusted R-squared value. The coefficient of determination (R<sup>2</sup>) is used to assess this explanatory power (Ghozali & Imam, 2018: 95). The table above shows that the independent variables in this study account for 97.6% of the variation in the quality of financial reports, as indicated by the adjusted R-squared value. The remaining 2.4% of the variation is attributed to factors not examined in this study. These results underscore the importance of employee availability, staff competence, the use of up-to-date technology, and effective implementation of GAS in ensuring the quality of financial reports.

The hypotheses in this research were evaluated through partial testing. Each variable (X and Y) was tested individually to determine the significance of its

influence or relationship (Ghozali & Imam, 2018: 98). This approach allows for the assessment of the partial relationship between each independent variable and its impact on the dependent variable, in this case, the quality of financial reports. A hypothesis is accepted if the p-value is less than or equal to 0.05. However, if the p-value exceeds this significance level, the null hypothesis ( $H_0$ ) is not rejected.

The constant value derived from this research is -10.886, indicating that the quality of financial reports would decrease by this amount if the values of the three independent variables ( $X_1$ ,  $X_2$ , and  $X_3$ ) were zero. The linear regression coefficients for  $\beta_1$ ,  $\beta_2$ , and  $\beta_3$  are 0.372, 0.030, and 0.858, respectively, suggesting that a one-unit increase in  $X_1$ ,  $X_2$ , and  $X_3$  would result in an increase in  $Y$  by 0.372, 0.030, and 0.858 units, respectively.

Based on the data analysis regarding the impact of SAP implementation on the quality of financial reports, the results indicate a p-value of 0.000, which is less than 0.05, and a t-value of 22.392, exceeding the critical value. This outcome leads to the acceptance of  $H_1$ , confirming a positive relationship. The conclusion is that the implementation of GAS significantly and positively influences the quality of financial reports. Proper and accurate application of government accounting standards enhances the quality of information in financial reports. When regional financial reports are prepared in accordance with these standards, they are more likely to meet criteria such as relevance, reliability, understandability, and comparability, ultimately improving the quality and credibility of the reports. This finding aligns with previous research by Sako & Lantowa (2018), Yanti et al. (2020), Hasanah et al. (2021), and Asdi & Munari (2023).

Regarding the influence of HR competency on the quality of financial reports, the analysis yielded a p-value of 0.170, which is greater than 0.05, and a t-value of 1.384, indicating that  $H_2$  is rejected, and no significant effect is observed. This suggests that HR competency does not impact the quality of financial reports. In other words, regardless of the competency level of the human resources (regional officials) involved in preparing financial reports, the quality of the information in these reports remains unaffected. According to Keputusan Kepala Badan Kepegawaian Negara Nomor 46A Tahun 2003, competencies – including knowledge, skills, and behavior necessary for official duties – do not demonstrate a clear relationship with the quality of regional financial reports in this study. Descriptive statistics reveal a minimum value of 26 and a maximum of 35, with an average value of 29.61, indicating that the competency level of regional officials is relatively low, as the average is close to the minimum value. This finding suggests that regional officials may lack sufficient knowledge of financial reporting regulations and standards, expertise in the preparation and presentation of financial reports, and adherence to ethical standards, underscoring the need for further training and supervision. These results are consistent with previous studies by Animah et al. (2020), Susena & Supadmi (2020), and Hafizhoh & Misra (2023).

The analysis of the impact of AIS on the quality of financial reports shows a p-value of 0.000, which is less than 0.05, and a t-value of 42.745, confirming the acceptance of  $H_3$  and a positive effect. This finding suggests that the use of AIS significantly enhances the quality of financial reports. The integration of accounting information systems into the preparation of financial reports directly improves their quality. Moreover, the process is perceived by HR as both useful



and straightforward. In conclusion, the effectiveness of AIS is reflected in the improved quality of financial information. This finding supports previous research by Paramitha & Dharmadiaksa (2019) Rohmah dk. (2020), Aguswen et al. (2021), and Vale & Pereira (2021), and Vale & Pereira (2021), all of which report similar results.

## CONCLUSION

Research indicates that the effective implementation of SAP can enhance the quality of local government financial reports (LKPD) by ensuring the accuracy and relevance of the data. SAP ensures that appropriate accounting standards are applied, thereby enabling government agencies to produce higher-quality financial reports. The use of AIS has also been shown to positively influence the quality of financial reports by facilitating the efficient collection, analysis, and presentation of financial data. However, this study found that HR competency does not significantly affect the quality of information in financial reports.

Given that HR competency was not found to significantly impact the quality of financial reports, the Badung Regency Regional Government should consider regularly conducting training to improve the competence of personnel in finance, accounting, and reporting. Additionally, it would be beneficial to implement internal supervision, routinely evaluate performance, and provide constructive feedback to regional apparatus. The system of rotating personnel who handle specialized areas should also be carefully considered and potentially revised.

Future researchers should explore additional variables beyond those examined in this study that could further explain the quality of financial reports, such as good governance practices, accounting knowledge, and the effectiveness of internal control systems. Expanding the scope of research to include other districts or cities, or even all districts and cities within a province, would also be valuable. As this study faced time constraints in collecting questionnaire data, future researchers are encouraged to manage their time effectively, including obtaining research permits in advance and regularly following up with those responsible for distributing and completing the questionnaires.

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