



Influence Of Government Accounting Information Systems, Implementation of Government Accounting Standards, Human Resource Competence, and Internal Control Systems as Moderator Variables on the Quality of Regional Government Financial Reports in the Study of Buton Selatan District

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Abstract

This study analyzes the influence of Accounting Information Systems, Application of Accounting Standards, and Competence of Human Resources on the quality of the financial reports of the Government of South Buton Regency. In addition, this study also explores the moderating role of the Internal Control System on the relationship between these factors and the quality of financial reports. Data is collected through a survey of respondents who are involved in the process of accounting and financial reporting. The results of the analysis show that these three factors have a significant and positive influence on the quality of financial reports. In addition, the findings also reveal that the Internal Control System has an important role as a moderating factor that can strengthen the positive relationship between these factors and the quality of financial reports. This study provides a holistic view of the factors that influence the quality of financial reports in local government and highlights the importance of information management, application of accounting standards, human resource development, and the role of the internal control system in ensuring the accuracy, relevance and integrity of financial reports.

Keywords: Information Systems, Accounting Standards, Human Resource, Competence, Quality, Regional Government, Financial Reports

Introduction

Global developments in the economic system and governance have brought about significant changes in the management of public finances in various countries. One aspect that is the main focus is the quality of local government financial reporting. In the midst of global

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challenges such as technological change, globalization, and business complexity, transparent and accurate financial reporting is becoming increasingly important. The quality of local government financial reports not only affects public and investor confidence, but also has an impact on government strategic decision making. Therefore, research that examines the factors that influence the quality of local government financial reports is very relevant.

South Buton Regency, as the focus of research, faces challenges in producing quality financial reports. To overcome this challenge, this study will explore the influence of several main factors, namely government accounting information systems, application of government accounting standards, human resource competencies, and internal control systems, on the quality of local government financial reports. The importance of this research is driven by the need to identify factors that can improve the quality of financial reporting in the midst of dynamic demands for transparency and accountability.

There are a number of previous studies that provide support for the relevance and importance of this research. Research (Wulandari & Octaviani, 2020) shows that implementing an effective accounting information system can increase the accuracy and accuracy of government financial reports. Research (Hidayati et al., 2023) states that consistent application of government accounting standards can help overcome transparency of interpretation and ensure reporting consistency. In addition, Government Policy underscores the importance of an internal control system in ensuring the integrity and validity of local government financial reports (Herman, B, 2022)

In this context, the main objective of this study is to analyze the impact of government accounting information systems, application of government accounting standards, human resource competencies, and internal control systems on the quality of local government financial reports in South Buton Regency. Through a deeper understanding of these factors, it is hoped that this research can provide valuable insights for local governments in improving the process of managing public finances and encouraging the creation of more accurate, transparent and trustworthy financial reports.

Thus, this research not only has practical implications in local government financial management, but can also contribute to the academic literature on public financial governance and government accounting.

Literature Review

Accounting Information System

Accounting Information Systems play a crucial role in local government financial management. Previous research, such as that conducted by (Zahara et al., 2023) shows that the application of an integrated and sophisticated accounting information system can increase the efficiency of collecting, processing, and reporting financial data. With the adoption of the right information technology, local governments can overcome challenges of data complexity and

volume, as well as minimize the risk of human error in the reporting process. In addition, a reliable accounting information system can also ensure better accessibility of financial information, supporting more timely and accurate decision making. Therefore, an in-depth understanding of the influence of accounting information systems on the quality of local government financial reports is key in building a solid foundation for improving public financial governance.

Implementation Of Accounting Standards

Government Accounting Standards (SAP) Government Accounting Standards are guidelines and principles of accounting in compiling and presenting financial reports. Applied within the central government and its departments as well as regions and their services SAP is useful for the preparation of financial reports in determining the information that must be presented to parties outside the agency.

Human Resources Competence

When discussing the quality of local government financial reports, the competency factor of human resources has a central role that cannot be ignored. Previous research, as revealed by (Nursin et al., 2023), has underlined that the level of competence and expertise of government accounting professionals directly affects the accuracy and reliability of financial reports. Human resources who have an in-depth understanding of government accounting standards and public finance policies are able to apply these principles properly, reduce the risk of misinterpretation, and ensure compliance with applicable regulations. By investing in human resource competency development, local governments can ensure that accounting teams have the skills necessary to formulate financial reports that are accurate and with integrity. Thus, an in-depth understanding of the relationship between human resource competence and the quality of local government financial reports is essential in efforts towards better financial governance.

Internal Control System

The internal control system plays a key role in maintaining the integrity and validity of local government financial reports. Previous research, such as that conducted by (Middin et al., 2023) has shown that implementing an effective internal control system can help prevent fraud, errors, and violations in the financial reporting process. This system includes policies, procedures and mechanisms designed to identify and address operational risks and ensure compliance with applicable standards and regulations. With a strong internal control system, local governments can improve the accuracy of financial data, reduce the risk of non-compliance, and ensure that the financial information presented in reports has a high level of credibility. Therefore, an in-depth understanding of how the internal control system contributes to the quality of local government financial reports is crucial in achieving transparent and accountable financial governance.

Quality Of Financial Reports

The quality of financial reports has significant implications for local government financial decision-making and transparency. A number of previous studies have highlighted that quality financial reports reflect accuracy, relevance, reliability, and compliance with

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applicable accounting principles. Accurate and timely reports can provide more useful information for internal and external decision makers, including the public and investors. In addition, (Lestari & Purnamawati, 2022) emphasizes that the quality of financial reports also reflects the level of transparency of local governments in managing public finances. Therefore, in order to improve good financial governance, an in-depth understanding of the factors that contribute to the quality of local government financial reports is essential to understand and implement.

Research Method

The purpose of this study was to describe and analyze the effect of government accounting information systems, application of government accounting standards, human resource competencies, and internal control systems as moderator variables on the quality of the local government financial reports in the study area of South Buton Regency. This type of research is quantitative research with a descriptive approach. The research approach used is associative research. Associative research is research that is used to determine the relationship between two or more variables Sugiyono (2013). This research was conducted in the government environment of Buton Selatan District. In this study, the population was echelon III and IV officials in South Buton district. The sample selected was 215 samples using the slovin formula. The data collection technique in this study used a questionnaire which was distributed directly to each work unit in the Regional Work Unit. (SKPD). This study uses a descriptive analysis method using the SPSS program, (Multiple Linear Regression Analysis and Moderated Regression Analysis (MRA). The variables of this study are Effects Of Government Accounting Information Systems, Implementation Of Government Accounting Standards, Human Resource Competency as an independent variable, Quality of financial reports as the dependent variable and international control system as the moderating variable.

Result/Findings

Multiple Linear Regression Analysis Test

The data analysis used in this study is multiple linear regression analysis. Data processing in this study used the SPSS.26 program, which in the calculation obtained the following results:

Table 1 Multiple Linear Regression Test Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		

1	(Constant)	2.289	.504		2.561	.014
	Accounting Information Systems X1	.470	.230	.496	3.835	.000
	Implementation Of Accounting Standards X2	.344	.245	.431	3.374	.007
	Human Resources Competence X3	.204	.134	.335	2.374	.022
a. Dependent Variable: QUALITY OF REGIONAL FINANCIAL REPORTS						

Source: Data processed in SPSS Version.26 in 2023

Based on the multiple linear regression results data in Table 1 above, the regression equation results can be obtained as follows:

$$\text{Quality Of Regional Financial Reports} = 2,289 + 0.470 X1 + 0.344 X2 + 204 X3 + e$$

The regression equation model above can be explained as follows:

- a. A constant of 2,289 indicates that the independent or dependent variable is considered constant, so the Quality of Regional Financial Reports is 2,289.
- b. The regression coefficient for Accounting Information Systems is 0.470 with a positive sign, so the existence of the Accounting Information Systems variable can increase the quality of regional finance by 0.470.
- c. The regression coefficient for the Implementation of Accounting Standards is 0.344 with a positive sign, increasing the quality of regional financial reports by 0.344
- d. The regression coefficient for Human Resources Competence is 0.344, which is positive, increasing the quality of regional financial reports by 0.344

Hypothesis Test

a. Hypothesis Test (t test) before moderation

The t test is needed to answer the hypothesis, namely whether there is an effect of the independent variable on the dependent variable. Determine whether there is an influence by comparing the significance value. If the significance value is below 0.05, it can be said that the independent variable can affect the dependent variable or in other words the hypothesis is accepted.

Table 2 Hypothesis Test Results (t Test) Before Moderation

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.289	.504		2.561	.014

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	Accounting Information Systems X1	.470	.230	.496	3.835	.000
	Implementation Of Accounting Standards X2	.344	.245	.431	3.374	.007
	Human Resources Competence X3	.204	.134	.335	2.374	.022
a. Dependent Variable: QUALITY OF FINANCIAL REPORTS						

Source: Data processed in SPSS Version.26 in 2023

The recap of the results of the hypothesis test is described as follows:

1. Test the hypothesis (H1)

The significant score for the Accounting Information Systems variable is 0.000. This value is below the criterion score of 0.05, with a calculated t value of 3,835. The results of these figures can be interpreted that Accounting Information Systems has a significant effect on the quality of financial reports with a positive influence.

2. Test the hypothesis (H2)

The significant score for the Implementation Of Accounting Standards variable is 0.007. This value is below the criterion score of 0.05, with a calculated t value of 3,374. The results of these figures can be interpreted that the implementation of regional accounting standards has a significant effect on the quality of financial reports with a positive influence.

3. Test the hypothesis (H3)

The significant score for the Human Resources Competence variable is 0.022. This value is below the criterion score of 0.05, with a calculated t value of 2.157. The results of these figures can be interpreted that regional Human Resources Competence has a significant effect on the quality of financial reports with a positive influence.

b. Moderation Hypothesis (t test)

Table 3 Hypothesis Test Results (t Test) Moderation

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.648	.333		4.951	.000
	MODERASI X1	.075	.024	.448	4.099	.003
	MODERASI X2	.061	.025	.356	3.463	.017

	MODERASI X3	.059	.035	.206	2.364	.020
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Source: Data processed in SPSS Version.26 in 2023

The recap of the results of the hypothesis test is described as follows:

4. Test the hypothesis (H4)

The significant score for the Accounting Information Systems variable is 0.003. This value is below the criterion, namely 0.05, whereas if seen from the t count, it is 4,099 which is smaller than the t table, 1.652. The results of these figures can be interpreted that the INTERN CONTROL SYSTEM is able to moderate the relationship of Accounting Information Systems to the quality of financial reports.

5. Test the hypothesis (H5)

The significant score for the Implementation Of Accounting Standards variable is 0.017. This value is below the criterion, which is 0.05, whereas if seen from the t count, it is 3,463 which is smaller than the t table, 1,652. The results of these figures can be interpreted that the INTERNAL CONTROL SYSTEM is able to moderate the relationship of the Implementation Of Accounting Standards to the quality of financial reports.

6. Test the hypothesis (H6)

The significant score for the Human Resources Competence variable is 0.020. This value is below the criterion, which is 0.05, whereas if seen from the t count, it is 2,364 which is smaller than the t table, 1,652. The results of these figures can be interpreted that the INTERNAL CONTROL SYSTEM is able to moderate the relationship between Human Resources Competence and the quality of financial reports.

c. Coefficient of Determination (R²)

Table 4 Determination Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.751 ^a	.664	.646	.33573

Source: Data processed in SPSS Version.26 in 2023

Adjusted R Square value after moderation is 0.546. This means that 54.6% of government accounting information systems, application of government accounting standards, human resource competencies, and internal control systems as moderator variables, are able to predict the quality of financial reports. the remaining 45.4% is influenced by other variables not examined in this study.

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Discussion of Data Analysis Results

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

In the section on the influence of the Accounting Information System on the quality of the financial reports of the South Buton Regency Government, the findings from this study confirm that there is a significant and positive influence. The results of the statistical analysis show that the effective implementation of accounting information systems contributes significantly to the quality of financial reports. A low significance value (0.000) indicates that this relationship is not mere coincidence, but has strong statistical power. In addition, t count (3.835) which exceeds t table (1.652) provides further evidence that the first hypothesis is accepted. Thus, it can be concluded that the adoption of a good and integrated accounting information system will increase the accuracy, validity, and overall quality of the financial reports of the Government of South Buton Regency.

Previous studies also confirm this finding. For example, research conducted by (Nawawi & Fazri, 2022) shows that an integrated accounting information system positively affects the integrity and accuracy of financial reports. Similar research by (Amalia, 2023) emphasizes the importance of accounting information systems in overcoming challenges in managing financial data and preparing accurate reports. These findings consistently support the findings of this study, indicating that the role of accounting information systems in improving the quality of financial reports is not only relevant in the context of the South Buton Regency Government, but is also recognized globally.

The Effect Of Application Of Accounting Standards On The Quality Of Financial Reports Of The Government Of Buton Selatan District

In the context of the influence of the application of accounting standards on the quality of the financial reports of the South Buton Regency government, this study shows that the implementation of accounting standards has a significant and positive impact on the quality of financial reports. A significance value that is lower than the threshold ($0.007 < 0.05$) indicates that there is a strong relationship between the application of accounting standards and the quality of financial reports. In addition, the calculated t value (3.374) which exceeds the t table value (1.652) strengthens the conclusion that the second hypothesis is accepted. In other words,

there is evidence that adherence to accounting standards has contributed to increasing the accuracy, relevance and integrity of the financial reports of the South Buton Regency Government.

Previous studies also present results that are in line with these findings. For example, a study conducted by (Makrus et al., 2023) revealed that consistent application of accounting standards encourages uniformity in financial reporting, which ultimately supports the quality of financial information. Likewise in research by (Sutarno et al., 2023), it is stated that the consistency of applying accounting standards is key in ensuring that financial reports accurately describe the financial position and performance of an organization. These findings consistently corroborate the results of current research and support the view that the application of appropriate accounting standards can be a solid basis for improving the quality of financial reports.

The Effect of Human Resources Competency on the Quality of Financial Statements of the Government of Buton Selatan District

In the context of the influence of Human Resource Competence on the quality of the financial reports of the South Buton Regency Government, the results of the analysis confirm that this factor has a significant and positive influence. This finding is supported by a significance value that is lower than the threshold ($0.020 < 0.05$), indicating that the relationship between human resource competence and the quality of financial reports has strong statistical power. In addition, the calculated t value (2.157) which exceeds the t table (1.652) provides strong reasons to accept the third hypothesis. Overall, these findings indicate that increasing the competence of human resources in accounting and finance aspects will have a positive impact on the accuracy, reliability and quality of the financial reports of the Government of South Buton Regency.

Previous studies have confirmed this result. For example, research conducted by (Raudhatul & Ishak, 2023) shows that competence and deep understanding of government accounting teams contribute to better quality financial information. Similar research by (Iryanto, 2023) also underscores the importance of competency in producing accurate and consistent financial reports. These findings consistently support the results of current research and provide confirmation that investing in human resource competency development will yield positive results in improving the quality of financial reports.

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The internal control system moderates the influence of the accounting information system on the quality of the financial reports of the South Buton Regency government

In this context, this study also analyzes the moderating role of the internal control system on the effect of the accounting information system on the quality of the financial reports of the Government of South Buton Regency. The results of the analysis show that the internal control system has a significant moderating role in the relationship between accounting information systems and the quality of financial reports. This is reinforced by the interaction significance value which is lower than the threshold ($0.003 < 0.05$), indicating that the effect of accounting information systems on the quality of financial reports can be influenced by the level of internal control system applied. These results indicate that a strong internal control system can strengthen the positive impact of accounting information systems on the quality of financial reports, through monitoring and ensuring compliance with established procedures.

According to (Fathia et al., 2020) shows that the internal control system can moderate the relationship between other factors and the quality of financial reports, such as the level of competence of human resources. Likewise in research by (Sambuaga et al., 2020), it is stated that a good internal control system can strengthen the positive influence of implementing an accounting information system on the integrity of financial reports. These findings are consistent with the results of this study, confirming the view that the internal control system plays an important role in directing and strengthening the positive impact of accounting information systems on the quality of financial reports.

The internal control system moderates the effect of applying accounting standards on the quality of the financial reports of the South Buton Regency government

In this analysis, research also examines the moderating role of the internal control system on the effect of applying accounting standards on the quality of the financial reports of the Government of South Buton Regency. The results of the analysis show that the internal control system acts as a significant moderating factor in the relationship between the application of accounting standards and the quality of financial reports. The interaction significance value that is lower than the threshold ($0.017 < 0.05$) indicates that the effect of applying accounting standards on the quality of financial reports can vary depending on the level of effectiveness of the internal control system. These findings confirm that a strong

internal control system can strengthen the positive impact of applying accounting standards on the quality of financial reports by ensuring compliance, validity and integrity of financial data.

Previous studies also found that the internal control system has a significant moderating role in the relationship between other factors and the quality of financial reports. Research conducted by (Indrayani & Widiastuti, 2020). shows that an effective internal control system moderates the effect of applying accounting standards on the quality of financial reports in public sector entities. Likewise in research by (Fathia et al., 2020) it is stated that the internal control system can strengthen the positive effect of applying accounting standards on the reliability of financial reports. These findings consistently support the results of this study and state that the internal control system plays a crucial role in ensuring that the application of accounting standards has a positive impact on the quality of financial reports.

The internal control system moderates the influence of human resource competence on the quality of the financial reports of the South Buton Regency government

In this analysis, research explores the moderating role of the internal control system on the influence of human resource competence on the quality of the financial reports of the Government of South Buton Regency. The results of the analysis indicate that the internal control system has a significant role as a moderating factor in the relationship between human resource competence and the quality of financial reports. The interaction significance value (0.020) which is lower than the threshold (0.05) indicates that the effect of human resource competence on the quality of financial reports can change depending on the level of effectiveness of the internal control system. These findings reinforce the concept that a strong internal control system can strengthen the positive impact of human resource competence on the quality of financial reports by overseeing the implementation of processes and minimizing the risk of non-compliance and errors.

Previous studies have raised the role of the internal control system as a moderator in various contexts, including in the relationship between other factors and the quality of financial reports. Research conducted by (Barokah et al., 2023) found that the internal control system can moderate the influence of other factors, such as accounting information systems, on the quality of financial reports. According to (Sambuaga et al., 2020) an effective internal control system can strengthen the positive influence of human resource competence on the integrity of financial reports. These findings are in line with the results of current research, confirming that

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the internal control system has an important role in ensuring that human resource competence has a positive impact on the quality of financial reports.

Conclusion

This study aims to determine the influence of the influence of government accounting information systems, application of government accounting standards, human resource competence, and internal control systems as moderator variables on the quality of local government financial reports in the study area of South Buton Regency. Based on the research results, the following results were obtained:

1. Accounting information systems affect the Quality of Financial Statements of the government of buton selatan district
2. Implementation of accounting standards Affects the Quality of Financial Statements of the government of Buton Selatan District
3. Human resources competency has an effect on the Quality of Financial Statements of the government of Buton Selatan District
4. The internal control system is able to moderate the accounting information system on the quality of the financial reports of the South Buton Regency government
5. The internal control system is able to moderate the implementation of accounting standards on the quality of the financial reports of the South Buton Regency government
6. The internal control system is capable of moderating human resources competence on the quality of the financial reports of the South Buton Regency government

The results of this study illustrate that Accounting Information Systems, Application of Accounting Standards, and Competence of Human Resources together play an important role in shaping the quality of the financial reports of the Government of South Buton Regency. The implications of these findings can be used as a basis for improving local financial governance and increasing transparency and accountability in the management of public funds.

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