ANALYSIS OF THE INFLUENCE OF HUMAN RESOURCE COMPETENCIES, INTERNAL CONTROL, ORGANIZATIONAL COMMITMENT, AND IMPLEMENTATION OF AGENCY-LEVEL APPLICATION SYSTEMS ON THE QUALITY OF GOVERNMENT FINANCIAL REPORTS

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Abstract

This study aims to analyze and determine the effect of Human Resource Competencies, Internal Control, Organizational Commitment and Implementation of the Agency Level Application System (SAKTI) on the Quality of Government Financial Statements. The population in this study is the Indonesian Quarantine Agency. This research uses data. The data obtained through distributing questionnaires was then analyzed using SmartPLS tools. The results of the study at α 5% show that Internal Control has a significant positive effect on the Quality of Financial Statements, Organizational Commitment has a significant positive effect on the Quality of Financial Statements, Implementation of SAKTI has a significant positive effect on the Quality of Financial Statements, while Human Resource Competence has an insignificant positive effect on the Quality of Financial Statements, Practical implications increase the commitment of government agencies to provide competent personnel in their fields and Educational Institutions encourage the government to implement this. This research supports the theory proposed and there are still other factors outside this research model, and further research should use different tests and access more practical questionnaires.

Keywords: *human resources competence, internal control, organizational commitment, implementation of sakti, quality of government financial statements.*

1. INTRODUCTION

Financial reporting is one of the results of the performance of government agencies that is needed as a means of public accountability. The quality of financial reports is essential in efforts to maintain public trust by protecting the accountability and transparency of public money and facilitating effective and efficient decision making (Anton & Yusran, 2023). When stakeholders receive high-quality financial reports, they can utilize the data to assess economic performance, measure the health of the reporting entity, and make informed financial decisions (Kantudu & Alhassan, 2022).
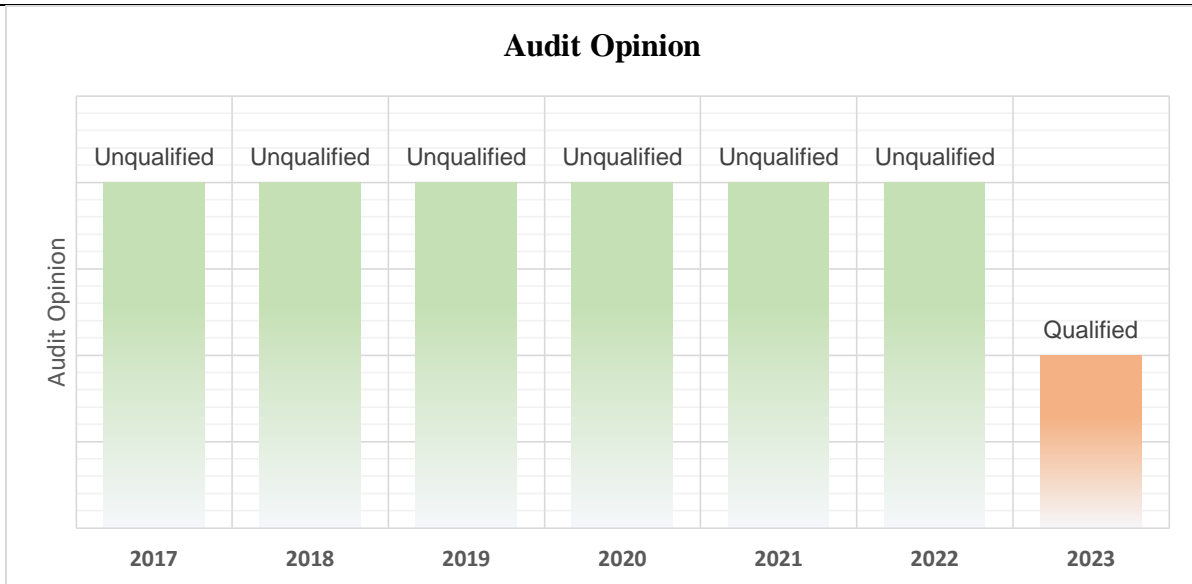
The quality of government financial reports is one of the important indicators in assessing the accountability and transparency of state financial management. High-quality financial reports will display relevant and reliable information for stakeholders in decision making. However, achieving optimal financial report quality is not easy and is influenced by various factors. One of the main factors affecting the quality of financial statements is the competence of human resources. The key component in creating high-quality financial reports is human resource expertise (Puspasari & Kuntandi, 2023). Competent human resources have sufficient knowledge, skills, and abilities to prepare financial reports in accordance with government accounting standards. Human resource competencies show the quality of knowledge

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and abilities of each person that enable them to actively fulfill their obligations and responsibilities and improve professional quality standards in their work (Anto & Yusran, 2023). Previous research that proves that human resource competencies have a positive and significant effect on the quality of financial reports is research by Dewi & Ydnyana (2019); Nirwana, & Haliah (2018); Puspasari & Kuntadi (2023); Sabrina & Zuhri (2023). Meanwhile, other studies say that human resource competence has no effect on the quality of financial reports, namely research conducted by Azizah & Aswar (2022); Kusuma, et al., (2021); Ramdany & Setiawan (2021); and Sari & Widiatmoko (2023).

In addition to the competence of human resources, the internal control system also plays an important role in ensuring the reliability of financial statements. Effective internal controls can prevent and detect errors and fraud in the financial reporting process. Empirical studies show that good internal control contributes positively to the quality of government financial reports. Previous research conducted by Azizah & Aswar (2022); Darwin (2021); Dewi & Ydnyana (2019); Ramdany & Setiawan (2021); Sari & Widiatmoko (2023) proves that the internal control system has a positive and significant effect on the quality of financial statements. Conversely, previous research that says the internal control system does not have a significant effect on the quality of financial reports is research by Mulyadi & Haryoso (2019).

Organizational commitment is also a very important factor in improving the quality of financial statements. A high commitment from the leadership and all members of the organization to the principles of accountability and transparency can encourage the preparation of better financial reports. Research shows that strong organizational commitment can strengthen the implementation of internal control systems and the use of information technology in financial reporting. Previous research that proves that the organizational commitment variable affects the quality of financial reports with a significant positive was studied by Darwin (2021); Ifanka & Sari (2022); Murapi (2020); and Samita & Hasan (2023). Meanwhile, previous studies that said the organizational commitment variable had no effect on organizational commitment, namely Aziyah & Yanto (2022) and Hernanda & Setiyawati (2020).

All agencies and work units that handle State Budget funds are required to use the Agency Level Financial Application System (SAKTI) by 2022. This requirement applies to both Ministries/Institutions and Regional Apparatus Organizations in Regional Governments. This is stated in the Ministry of Finance Regulation Number 171/PMK.05/2021 regarding the Ministry of Finance Regulation on the Implementation of the SAKTI System. The implementation of the Agency Level Financial Application System (SAKTI) is a technological innovation that aims to improve the efficiency and effectiveness of government financial management. SAKTI is expected to assist in the preparation of more accurate and timely financial reports. Previous research proves that the implementation of SAKTI affects the quality of financial reports, namely research by Amini, et al., (2023); Puspasari & Kuntadi (2023); Ramdany & Setiawan (2021); Sabrina & Zuhri (2023). Meanwhile, studies that prove that the implementation of SAKTI has no effect on the quality of financial statements are research by Rahmat & Maulina (2024) and Rinna, et al., (2024).

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Source: Indonesian Supreme Audit Agency (2024)

Figure 1. Ministry of Agriculture Audit Opinion Phenomenon

Regarding the Ministry of Agriculture's Financial Statements (LKKL) for the 2017, 2018, 2019, 2020, 2021, and 2022 fiscal years, BPK gave an unqualified opinion. However, in 2023 the Ministry of Agriculture only obtained an unqualified opinion. The phenomenon of decreasing audit opinion as experienced by the Ministry of Agriculture in fiscal year 2023, reflects the challenge of maintaining consistent quality of financial statements. This indicates that there are certain problems in the presentation of the assessed financial statements that are not fully in accordance with government accounting standards.

Thus, the quality of government financial statements is an important element in realizing the accountability and transparency of state financial management. So this study seeks to analyze how the influence of various factors such as human resource competencies, internal control systems, organizational commitment, and the application of technology such as the Agency Level Financial Application System (SAKTI) on the quality of financial statements.

2. RESEARCH METHODS
2.1 Population and Sample

The population used in this study is the Indonesian Quarantine Agency which consists of 124 respondents, each of whom comes from the Technical Implementation Unit at the Indonesian Quarantine Agency. So that the total population is 124 using the saturated sample technique with the aim that the larger the sample or closer to the population, the smaller the chance of generalization error (Sugiyono, 2020). The Agricultural Quarantine Agency was previously under the Ministry of Agriculture, then in 2022 a re-organization was carried out in accordance with Presidential Regulation No. 45 of 2023 which was approved as the Indonesian Quarantine Agency.

2.2 Data Collection

In this study, the data collection method used was a questionnaire distributed to executive officers related to financial reports with statements related to the problem under study. The form of survey in this study is a closed questionnaire where respondents only answer according to what the researcher gives. In addition, the questionnaire was distributed with clear instructions to facilitate filling. Filling out the

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questionnaire in this study according to the Likert scale. Likert scale is a method that measures attitudes through statements of agreement or disagreement with certain topics, objects or events (Wati, 2018).

2.3 Data Analysis

This research uses the Partial Least Squares-Structural Equation model (PLS-SEM) data analysis method. Covariance Based SEM (CB-SEM) and Variance Based SEM are part of SEM which is better known as Partial Least Squares (PLS). CB-SEM can estimate structural models from theoretical reviews testing causality between constructs and assessing the feasibility of the model and confirming it with empirical data. This method can handle reflective and formative measurement models, providing flexibility in the design of research models that are in accordance with existing theory and data. SmartPLS uses the Partial Least Squares (PLS) algorithm that can provide accurate parameter estimates even when data has high multicollinearity. Model validation tests in SmartPLS are available in various models, such as reliability, convergent validity and discriminant validity, which help ensure that the research model is of good quality.

3. RESULT AND DISCUSSION
3.1 Demographic Profile of Respondents

Table 1.
Demographic Profile of Respondents

Characteristic	Description	f	%
Gender	Male	69	55,65
	Female	55	44,35
	Total	124	100
Ages	≤ 25 Years	0	0
	26 s.d 35 Years	23	18,54
	36 s.d 45 Years	65	52,42
	≥ 46 Years	36	29,03
	Total	124	100
Education Level	High School	19	15,32
	Diploma (D1/D3)	25	20,16
	S1/Diploma IV	60	48,38
	Postgraduate / S2	19	15,32
	Doctorate / S3	1	0,80
	Total	124	100
Specialization	Accounting	31	25
	Management	24	19,35
	Economics	6	4,84
	Others	63	50,81
	Total	124	100

Based on Table 1. above, it can be seen that the majority of respondents in this study were men as many as 69 people (55.65%), while women totaled 55 people (44.35%) out of a total of 124 respondents. Based on age, the age group 36 to 45 years dominates with 65 people (52.42%), followed by age ≥ 46 years as many as 36 people (29.03%), and age 26 to 35 years as many as 23 people (18.54%), with no respondents aged ≤ 25 years. In terms of education level, most respondents had an S1 / Diploma IV educational background as many as 60 people (48.38%), followed by Diploma (D1 / D3) as many as 25 people (20.16%), junior / senior high school and postgraduate / S2 education each amounted to 19 people (15.32%), and Doctoral / S3 as many as 1 person (0.80%). Based on specialization, 31 respondents (25%)

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have an accounting background, 24 respondents (19.35%) specialize in management, 6 respondents (4.84%) specialize in economics, and the majority of others are 63 people (50.81%). The total number of respondents in this study was 124 people.

3.2 Inner Model Analysis

After testing the outer model and getting valid and reliable results. Next, testing the inner model (structural model) is carried out. Inner model testing is done by looking at the path coefficient and r-square values. The higher the r-square value, the better the prediction model of the proposed research model. The path coefficients value shows an overview of how strong the effect or influence of the independent variable is on the dependent variable.
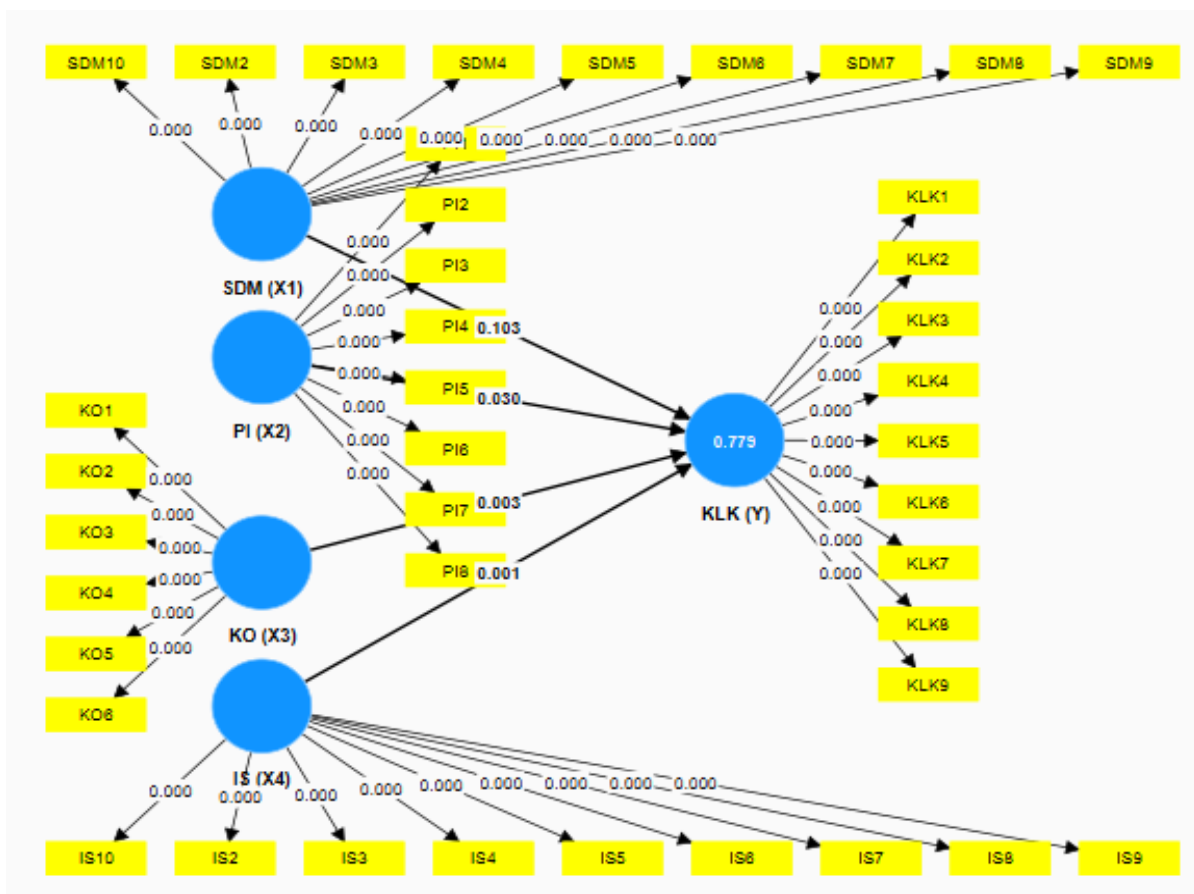

Figure 2. PLS-SEM Bootstrapping Analysis Results

3.2 Determination Coefficient Test

Based on the data processing that has been carried out, as shown in Figure 2, it can be seen that the R2 value obtained in this research model is 0.779. The acquisition of this value explains that this research model is able to explain 77.9% of the financial statement quality variables. The R-Square results of this study are close to 1. This explains that the independent variables are able to provide most of the information needed to describe the dependent variable (Hair, et al., 2022). Meanwhile, the remaining 23.1% is explained by variables not used in this study.

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3.3 *Path Coefficient*

Testing the effect of an explanatory variable on the dependent variable can be done with the t test (Ghozali & Latan, 2015). The standard t-statistic value is greater than 1.64 and with a significance smaller than 0.05, the proposed hypothesis is accepted (Vincenzo, 2010). Conversely, if the t-statistic value is smaller than 1.64 and with a dignification greater than 0.05, the proposed hypothesis is rejected (Hair, et al., 2022).

Table 2.
Mean, STDEV, t Statistic, P Values

No.	Variable	Path Coefficient	t Statistic	P Values
1	SDM (X1) → KLK (Y)	0,109	1,633	0,103
2	PI (X2) → KLK (Y)	0,192	2,166	0,030*
3	KO (X3) → KLK (Y)	0,339	2,937	0,003*
4	IS (X4) → KLK (Y)	0,346	3,366	0,001*

Source: Data processing with SmartPLS (2024) * Significant at α = 5%

Based on the test results, the greatest influence on the quality of financial statements is on X4 with a path coefficient value of 0.346 (34.6%). The second largest influence is X3 with a value of 0.339 (33.9%). Furthermore, X2 has an influence of 0.192 (19.2%). Meanwhile, the lowest influence is on X1 with a value of 0.109 (10.9%).

Table 2. above also explains that of the 4 hypotheses that have been tested in this study, 3 hypotheses are accepted and one hypothesis is not significant (rejected). The following is an explanation for each hypothesis proposed in this study:

1. H1 states that HR competence has a significant positive effect on the quality of financial reports. The test results show that the t-statistic value is positive but smaller than the standard t-statistic value of 1.633, namely 1.633 and the p value of 0.103> 0.05, then the X1 variable has a positive effect is not significant or H1 is rejected.
2. H2 states that internal control has a significant positive effect on the quality of financial statements. The test results show that the t-statistic value is positive and greater than the standard t-statistic value of 2.166 and the p value of 0.030 <0.05, so the X2 variable has a significant positive effect or H2 is accepted.
3. H3 states that Organizational Commitment has a significant positive effect on the quality of financial reports. The test results show that the t-statistic value is positive and greater than the standard t-statistic value of 2.937 and the p value of 0.003 <0.05, then the X3 variable has a significant positive effect or H2 is accepted.
4. H4 suggests that the implementation of SAKTI has a significant positive effect on the quality of financial statements. The test results show that the t-statistic value is positively greater than the standard t-statistic value of 3.366 and the p value is 0.001 <0.05, then the X4 variable has a significant positive effect or H4 is accepted.

As for simultaneous hypothesis testing, the calculated F value can be found through the following calculation:

$$F = \frac{(R^2/k)}{((1-R^2)/(n-k-1))}$$

Where:
R2   = R-Square
k   = number of independent variables
n   = number of samples

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$$F = \frac{0.779/4}{(1 - 0.779)/(124 - 4 - 1)}$$

$$F = \frac{0.19475}{0.221/120}$$

$$F = \frac{0,19475}{0,001857} = 104,88$$

While the F table value with a significance level of 0.05 for df_1 = 4 and df_2 = 120 is 2.45. It can be concluded that F count is greater than F table, namely 104.88 > 2.45, this proves that simultaneously independent variables have a significant effect on the dependent variable.

4. DISCUSSION
4.1 The Effect of HR Competence on the Quality of Financial Statements

The results showed that HR Competence (X1) had no significant effect on the Quality of Financial Statements (Y) so that the 1st hypothesis was rejected, but still had a positive effect. Stewardship theory emphasizes that managers and employees act as stewards who are responsible for the interests of the organization as a whole. This party will be motivated by common goals and commitment to the organization, so that they are willing to do anything to achieve organizational goals even though the available HR competencies are not as they should be due to the need and responsibility to try as much as possible to complete the task.

The stewardship theory where the interests of the organization are prioritized over personal interests, indicated that due to the lack of experts in the financial field, it is assisted from other fields which of course have certain qualifications. In the context of insignificant HR competencies, steward theory can explain that even though individuals do not have competence in that field, employees can still make a meaningful contribution if employees have strong motivation to support organizational goals, because in this study the sample in this study did not have competence in finance but still had competence in other fields seen from the sample graduate data which were mostly undergraduate graduates, this was also due to the support of government facilities and facilities such as applications that can help to make financial reports without basic knowledge of finance or accounting and service facilities from the State Treasury Service Office as a facilitator for the process of making financial reports.

The results of this study are in line with Azizah & Aswar (2022); Kusuma, Dewi & Tho'in (2021); Ramdany & Setiawan (2021); and Sari & Widiatmoko (2023). These studies also propose the same hypothesis, namely HR competence has a significant positive effect on the quality of financial statements and the same results, namely HR competence has an insignificant positive effect. The research hypotheses proposed in this study use different analytical tools than those used by researchers and also different methods. Previous research samples Nirwana & Haliah (2018) and Dewi, et al., (2019) who managed to obtain data with a larger sample, and for other researchers who had smaller samples but the research was conducted on populations where the availability of HR quality as needed could be met such as state universities whose employees are usually qualified. This analysis is suspected by researchers to be the difference in the results obtained for the 1st hypothesis.

4.2 The Effect of Internal Control on the Quality of Financial Statements

This study provides evidence that internal control (X2) has a positive and significant effect on the quality of government financial reports (Y), so the 2nd hypothesis is accepted. Internal control, which is implemented consistently by all components of the agency, provides confidence in the realization of

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organizational goals through effective and efficient activities, accurate financial reporting, protection of state assets, and compliance with laws and regulations. (Ramdany & Setiawan, 2021).

Internal control aims to reduce the occurrence of procedural and material errors, if this is implemented properly, of course, it will also have a good impact on the performance output of an agency, one of which is the financial statements. According to stewardship theory, management policy objectives focus more on organizational interests than individual interests. Theoretically, if the internal control system is implemented properly and efficiently, it will produce good financial reports which are a form of responsibility to the state and society. Thus, the information received is accurate and good information (financial statements).

These results are in line with the research of Azizah & Aswar (2022); Darwin (2021); Dewi & Ydnyana (2019); Ramdany & Setiawan (2021); and Sari & Widiatmoko (2023). Internal control is an approach used by companies and organizations to protect assets, provide accurate information, improve operational efficiency, and of course encourage compliance with laws (Romney & Steinbart, 2009). The relationship between the implementation of a good internal control system has an impact on the quality of financial reports; the better the system implemented by an agency, the better the financial reports it produces (Sari & Widiatmoko, 2023). Mulyadi and Haryoso's research (2019) produced different results, where several indicators (control environment, control activities and supervision) of internal control were not significant, the difference with this study is in the number of larger samples, analytical tools and years of research.

4.3 The Effect of Organizational Commitment on the Quality of Financial Statements

Research This study shows that the organizational commitment variable (X3) has a positive and significant effect on the quality of financial statements (Y), so the 3rd hypothesis is supported. significant effect on the quality of financial statements (Y), then the 3rd hypothesis is accepted. accepted. Stewardship theory emphasizes that managers and employees act as stewards who are responsible for the interests of the organization as a whole. for the benefit of the organization as a whole. Organizational commitment reflects employees' dedication and loyalty to the goals and values of the organization. organization. When employees have high commitment, they are more more likely to work with integrity and accuracy, which in turn improves the quality of financial statements. quality of financial statements.

Increased organizational commitment can improve government financial reports. government financial reports. Organizational commitment shows how attached or involved an employee in the organization. An apparatus who has a high commitment to the organization will carry out the work optimally, which will produce good financial reports. work optimally, which will produce good financial reports for the government. for the government. High commitment to the organization shows the level of individual involvement in the organization (Indah, 2022). commitment High commitment can strengthen organizational goals. Because high commitment has aspects of trust, good motivation and minimal individual conflict so that it increases and and minimal individual conflict so that it increases and encourages the stewardship theory to be applied. encourage the stewardship theory to be applied where the steward acts in the best interest of the organization, not personal interests. act in the best interests of the organization not personal interests.

These results are in line with research by Darwin (2021); Ifanka & Sari (2022); Murapi (2020); and Samita & Hasan (2023). High apparatus commitment results in better performance and produces quality financial reports. High apparatus commitment tends to make apparatus work for the benefit of the community, so that the resulting financial reports will satisfy the community (Darwin, 2021). The thing that distinguishes it from previous research is in the proposed hypothesis, namely organizational commitment does not have a significant effect on the quality of financial statements Hernanda & Setiyawati (2020) and Aziyah & Yanto (2022) is in terms of the number of samples of previous studies which are 50 and 36 samples.

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4.4 The Effect of SAKTI Implementation on the Quality of Financial Statements

This study provides evidence that there is a positive and significant influence between SAKTI implementation on the quality of government financial reports, the 4th hypothesis is accepted. Implementation of SAKTI can improve the efficiency and effectiveness of financial reporting. SAKTI is a system designed to integrate various aspects of accounting and finance in one centralized platform. By using SAKTI, stewards can better manage financial data, ensure that financial reports are prepared to a high standard, and facilitate the audit and supervision process. The implementation of this technology also helps in reducing manual errors, increasing speed, reporting accuracy, transparency, efficiency and compliance with applicable standards. In line with stewardship theory, which emphasizes the importance of accountability and transparency in managing the organization so that the organization's goals are achieved. These results are in line with the research of Amini & Mahsuni & Junaidi (2023); Puspasari & Kuntadi (2023); Ramdany & Setiawan (2021); and Sabrina & Zuhri (2023); and the better the information system used to make financial reports, the higher the quality of the resulting financial reports (Ramdany & Setiawan, 2021).

5. CONCLUSION

This study concludes that the competence of human resources (HR) has a positive but insignificant effect on the quality of financial statements at the Indonesian Quarantine Agency. In contrast, internal control, organizational commitment, and the implementation of the Agency Level Financial Application System (SAKTI) each have a significant positive effect on the quality of financial statements. Overall, these four variables, namely HR competencies, internal control, organizational commitment, and SAKTI implementation together have a significant positive effect on the quality of financial statements. The results of the determination test show that these variables only explain 77.9% of the influence on the quality of financial statements, while the remaining 22.1% is influenced by other factors not included in this study.

6. IMPLICATIONS

This study makes a theoretical contribution to the field of public accounting, especially by supporting the Stewardship theory in the application of public accounting. The findings expand the understanding of the factors that influence the quality of government financial statements, by highlighting the important role of HR competencies, internal control, organizational commitment, and SAKTI implementation. In addition, this research opens up opportunities for further studies to explore other variables that may contribute to the quality of financial statements, given that the results of the determination test show that there are still 22.1% unexplained factors. Future research is also recommended to use different analytical methods or accommodate more practical data collection techniques, such as distributing questionnaires that are more accessible to respondents.

Practically, the results of this study provide recommendations to the Indonesian Quarantine Agency to increase the number of employees with HR competencies that match the workload, because the presence of experts in their fields contributes significantly to the quality of financial statements. In addition, improving internal control, organizational commitment, and implementing SAKTI in accordance with regulations need to be carried out and maintained to maintain and improve the quality of agency financial reports. This is an important effort in increasing the overall value and reputation of the agency. This recommendation can also be aimed at the government in general to make regulations related to the proportion of competent human resources in the assigned position.

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