THE MODERATION ROLE OF INVENTORY MANAGEMENT INFORMATION SYSTEM IN HUMAN RESOURCE COMPETENCE ON THE QUALITY OF GOVERNMENT FINANCIAL REPORTS: EVIDENCE FROM 40 REGIONAL GOVERNMENT AGENCIES IN CENTRAL SULAWESI PROVINCE

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Abstract

The importance of measuring the quality of government financial reports by reviewing human resource competencies and the use of inventory management technology in moderating their relationship is the objective of this study. By distributing questionnaires to 40 regional agencies in the Central Sulawesi Provincial Government, to parties directly involved in the operation of financial reports and inventory systems, through purposive sampling, a total of 114 research respondents were tested. The findings reveal that, directly, the relationship between human resource competence and the quality of financial reports is crucial, so that the ability, knowledge, and understanding of reporting preparation are very necessary, with a significant value of 69%. In addition, the use of the Central Sulawesi Provincial Government's inventory management information system was able to strengthen the relationship between the two, although it had a value of less than 15%, which was lower than the direct relationship. Thus, these findings emphasize the need to improve the quality of the apparatus in utilizing information technology to provide quality information efficiently, effectively, and economically as a form of government accountability and transparency to the public.

Keywords: *Human Resource Competency; Public Sector Accounting; Quality of Government Financial Report; SIMPAN*

INTRODUCTION

Relevant information for corporate decision-making is obtained from the presentation of quality financial reports by an entity, especially public sector entities in government (Anggriani et al., 2025; Tempomona et al., 2023). The importance of information in financial statements makes their preparation a form of accountability for regional financial management to the public. This accountability to the public is the basis for the public's demand for good governance in supporting decision-making on policies set for the future (Iswahyudi et al., 2017). Government Regulation No. 71 of 2010 provides the basis for the preparation of standardized financial reports based on accounting standards applicable to government, emphasizing the value of relevant presentation and providing information that is reliable, comparable to previous periods, and easy to understand (BPK, 2010). High-quality financial reports are inseparable from the competence of the human resources involved in their preparation. The strict competence of human resources in presenting quality information in the form of accountability to the public demonstrates the existence of a combination of competencies based on knowledge, expertise, and behavior in the field of accounting in improving information performance (Budi et al., 2020; Ma et al., 2019). On the other hand, the importance of utilizing technology in government services can encourage government performance to establish good governance in the complexity of information presented for the preparation of financial reports (AbdulAziz et al., 2023; Journal & Economics, 2024). In the context of a country, the government acts as an agent that provides information to the public, which is the principal in the agency theory assumption (Alam et al., 2020). Thus, agents strive to provide the most needed information to the public in order to benefit the common goal, including competent financial information. Therefore, government agencies need to screen human resources who are an important part of providing this information, and thus the creation of quality financial report information in government shows that government performance has met the required quality criteria (Harisa Fintari et al., 2023;

Hasyim et al., 2024; Sarmigi et al., 2023). Based on the formation of the quality of government financial reports, which shows the important role of accounting in encouraging this quality, in terms of competent human resources and the provision of quality information technology to prevent irregularities in the presentation of reports. Thus, in 2017, the provincial government of Central Sulawesi innovated in the development of a management inventory accounting information system, known as SIMPAN. This application platform provides all forms of information related to inventory management, as it is primarily intended to support the management of regional assets in the presentation of government inventory information. The application aims to assist management in inventory management in a systematic and structured manner, supported by accurate and precise inventory reports. Accurate inventory reports support the preparation of higher-quality government financial reports. With the availability of inventory reports, the quality of financial reports becomes more accountable and provides transparent information (Yusuf & Paranoan, 2024).

Legally, the implementation of this system is based on Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 47 of 2021 concerning Procedures for Bookkeeping, Inventory, and Reporting of Regional Property. This regulation systematically regulates the steps taken by local governments in conducting mandatory regional financial reporting, starting from the recording, inventory, and reporting of regional property (BMD) in an orderly and accurate manner (Kementerian Dalam Negeri, 2021). This provision is in line with the implementation of SIMPAN in Central Sulawesi, considering the original purpose of this system, which was designed to support timely and accurate inventory reporting in accordance with applicable government accounting standards. The audit of the Central Sulawesi Provincial Government's financial statements received an "Unqualified Opinion" from the Indonesian Audit Board for 12 consecutive reporting periods. On one occasion, Anwar Hafid, Governor of Central Sulawesi, stated at the Regional Representative Council Building on Wednesday, June 11, 2025, that the achievement of the Central Sulawesi Provincial Government, in this case regarding financial reporting with an unqualified opinion, reflects the local government's commitment to developing good financial management by providing accountable and transparent information. He further explained that the success achieved by the local government in relation to financial reporting was inseparable from the synergy of all parties—the executive and legislative branches, as well as guidance from the Central Sulawesi Provincial Representative of the Supreme Audit Agency (BPK), although it was recognized that there were still weaknesses in the implementation of applicable regulations (BPKAD, 2025). The achievements obtained indicate that there is a need to strengthen the operational aspects of the Government Agency to improve the quality of financial reports, which cannot be measured solely by the achievement of an audit opinion – Unqualified Opinion.

The explanation of the phenomenon explored, in real time, by the leader of Central Sulawesi, confirms the importance of human resource competence and the support of accounting information technology in producing transparent financial reports with a reliable and accountable level of accuracy to the public. In line with this view, several previous studies have explored findings between partial research variables and found inconsistencies in the findings obtained. The findings obtained by Alfarabi & Damayanti (2025) state that the relationship established between competence and information technology has a positive impact on the quality of financial reports. However, this is in contrast to the measurements of Muda et al. (2017), which reveal the absence of a positive relationship between the interaction of competence and accounting information technology on the quality of financial reports. Thus, this study will quantitatively re-examine the relationship between competence and the quality of government financial reports, moderated by the use of government information technology in inventory management (SIMPAN) in Central Sulawesi Province. Based on the description above, the research focuses on examining the relationship between human resource competencies in government and improving the quality of financial reports through the use of information technology for inventory management in the local government of Central Sulawesi. By re-examining this relationship, the study contributes to resolving the inconsistencies found in previous studies, thereby adding to the literature for future research. Furthermore, it can serve as a basis for evaluating and representing the implementation of good governance in the operations of the Central Sulawesi regional government based on applicable policies to support public services.

Agency Theory

Agency theory basically explains the relationship between two parties, namely the principal as the authorizing party and the agent as the authorized party, who are bound in a cooperation through formal or informal contracts (Michael C. Jensen, Meckling, 1976). Financial reports are presented by the government to the principal or the people as a form of accountability for its performance. The government, acting as an agent in presenting financial reports, has an obligation to disclose information that benefits all users of financial information, as well

as the public, who act as principals in evaluating information and making decisions—whether political, social, or economic—either directly or indirectly through their representatives. The relevance of applying agency theory in this study places the government with the task of developing strategies to provide optimal services to the public by creating reporting accountability and providing transparent information to improve the accessibility of users of the financial information presented.

Human Resource Competence

The findings of Irvan et al. (2017) reveal that the involvement of human resources in the comprehensive financial reporting process ensures the success rate of quality financial reports from the recording process to the reporting process to interested parties. These findings are in line with those of Dewi et al. (2019). However, they contradict the opinion of Sagara (2015). Thus, this study concludes that the competence of human resources in government financial management improves the quality of financial reports in terms of accountability and transparency.
H1: Human resource competence has a positive relationship with the quality of financial reports.

Inventory Management Information System

The implementation of an information system in the management of local government inventories can provide accurate information. Government financial reporting becomes easier and more systematic with the existence of a management system in inventory management to improve the quality of financial reporting in relation to the competence of the right human resources. The essence of the presence of an inventory management information system within the government is due to the non-profit nature of the government, which means that good inventory management is one of the foundations for ensuring that the use of public funds is targeted appropriately. Explicitly, the determination of an information system as a variable that strengthens the variable of human resource competency is still being researched extensively. The variable of information system implementation is often placed in the position of an independent variable, meaning that it influences the quality of financial reports and the mediating position that bridges the relationship between these two variables (Alfarabi & Damayanti, 2025; Budiman & Daito, 2022; Dewi et al., 2019; Irvan et al., 2017; Muda et al., 2017). However, it can be stated that quality financial reporting is built on human resources that have competence and are strengthened by the use of information technology.
H2: The local government inventory management information system is able to moderate the relationship between human resource competence and financial report quality.

METHOD

The researchers in this study used quantitative techniques. Quantitative research emphasizes testing theories through measuring research variables with numbers and analyzing data using statistical procedures (Sugiyono, 2017). The data used in this study came from questionnaires. This study was conducted in all 40 regional government agencies in Central Sulawesi Province. This research used purposive sampling techniques by selecting representatives of regional apparatus officials who were directly involved in the use of the Inventory Management Information System and connected to local government financial reporting. This sampling technique was used because the researchers understood that the required information could be obtained from certain groups/targets that met the criteria determined by the researchers in accordance with the research objectives (Creswell & Creswell, 2017; Saha, 2022). Therefore, based on the criteria determined previously, this study set the sample size at 120 people, consisting of Heads of Finance Sub-Sections, Goods Managers, and SIMPAN Operators.

Research data was collected by distributing questionnaires to 120 samples that met the criteria, but only 114 responses were received from the questionnaires that were distributed. Thus, the explanation of the research variable measurements includes: (1) the dependent variable in the study, namely the quality of financial statements. The financial statement quality variable has six indicators, namely: Feedback Benefits, Honesty, Verifiability, Neutrality, Comparability with Previous Periods, and User Understanding. (2) The independent variable in this study is human resource competence. Human resource competency has five indicators used in this study, namely: Understanding of Task Scope, Broad Insight, Operating a System, Determining How to Complete Tasks, and Confidence. (3) The moderating variable in this study is the Inventory Management Information System (SIMPAN). The Inventory Management Information System (SIMPAN) has 10 indicators, namely: Incoming Grants, Usage, Outgoing Transfers, Damage, Outgoing Grant Transfers, Goods Inventory Card Recap, Inventory

Receipt Book, Inventory Expenditure Book, Inventory Distribution Book, Goods Inventory Card. This study applies moderated regression analysis (MRA), which is capable of explaining how interactions within variables weaken or strengthen relationships between other variables, using the WarpPLS V.7.0 application (J. Hair & Alamer, 2022; J. F. Hair et al., 2019).

RESULTS AND DISCUSSION
Outer Model Testing
Outer model testing with formative indicators is assessed based on its substantive content. This assessment is carried out by comparing the relative weights and significance of each construct indicator. Measurement model evaluation can be done by testing the significance of the weights obtained through the resampling process. If the resulting weight value has a significance of $p < 5\%$, then the indicator is considered to meet the reliability criteria. The data testing results are presented in Table 1.

Table 1. Reliability Results

Variable Laten	Sig. Weight	Criteria	Description
Human Resource Competeny - KSDM (X1)	<0.001	P<0.05	Realibel
Inventory Management Information System – SIMPAN (X2)	<0.001	P<0.05	Realibel
Financial Report Quality – KLK (Y)	<0.001	P<0.05	Realibel

Based on Table 1, the data presented shows that the significance value of the weight for each variable has a range of less than 5%. Thus, it can be concluded that all variables used in the study have met the reliability standards of the established indicators. The formative construct is built based on the regression relationship between the indicators and the construct. Therefore, the issue of multicollinearity is a very important consideration. The general method applied to test multicollinearity is to analyze the Variance Inflation Factor (VIF) value and its inverse, namely Tolerance. The accepted threshold value for VIF is less than 5, while for Tolerance it is more than 20% (J. Hair & Alamer, 2022). The results of the data analysis are presented in Table 2.

Table 2. Validity Results

Variable Laten	VIF	Criteria	Description
Human Resource Competeny - KSDM (X1)	2.357	VIF < 5	Non Collinearity
Inventory Management Information System – SIMPAN (X2)	1.534	VIF < 5	Non Collinearity
Financial Report Quality – KLK (Y)	2.952	VIF < 5	Non Collinearity

Based on the data listed in Table 2, it can be seen that the testing of each variable has a nominal result on VIF of less than 5. Thus, it can be said that all variables in this study have met the multicollinearity standard.

Inner Model Testing
After evaluating the outer model, the next test is on the structural model, which aims to predict the causal relationship between latent variables.

Direct Effect Testing

The results of the estimation of the direct relationship between the application of Human Resource Competence and the moderation of the Inventory Management Information System on Financial Statement Quality are shown in the following path construct.
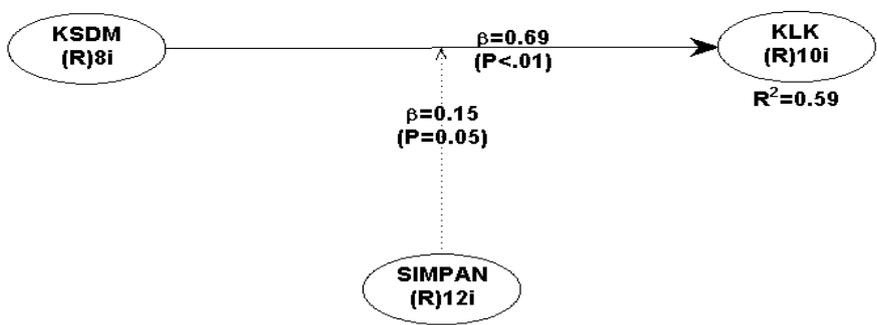

Figure 2. Hypothesis Construct Result

Based on the test results shown in the path construct in Figure 1, it can be concluded that the Human Resource Competency variable (X) has a positive relationship with the creation of Quality Financial Reports (Y) with a path coefficient value and significance of 69% and <0.01, respectively. In addition, there appears to be a moderated moderation of the application of SIMPAN in the relationship between the two with respective path coefficient and significance values of 15% and 0.05 (J. F. Hair et al., 2019). Table 3 shows the p-value coefficient test values for the research variables.

Table 3. Direct Effect Results

Variable Dependent	KSDM (X1)	KSDM*SIMPAN (Z)
Financial Report Quality – KLK	0.695	0.151
(Y)	P<0.001	P 0.049

The test results for other model fit indicators are presented comprehensively in Table 4 to show the valid test results in this study.

Table 4. Model Fit Results

Indicator	Value	Criteria	Description
Average Path Coefficient (APC)	0.423 P<0.001	P<0.05	Fulfilled
Average R-squared (ARS)	0.589 P<0.001	P<0.05	Fulfilled
Average Adjusted R- squared (AARS)	0.581 P<0.001	P<0.05	Fulfilled
Average Block VIF (AVIF)	1.187	Acceptable IF <= 5, Ideally <= 3.3	Ideally
Average Full Collinearity VIF (AFVIF)	2.016	Acceptable IF <= 5, Ideally <= 3.3	Ideally
Tenenhaus GoF	0.620	Small => 0.1 Medium => 0.25 Large => 0.36	Large

Based on the data presented in Table 4, the Average Path Coefficient (APC), Average R-Squared (ARS), and Average Adjusted R-Squared (AARS) values indicate that the model has good suitability in the research construct. The APC value is 0.423, the ARS value is 0.589, and the AARS value is 0.581, each with a significance level of <0.001. With these significance values, the research model results are declared feasible for the next testing stage because they meet the applied criteria, and it can be concluded that the Goodness of Fit Model criteria have been met for the research conducted. These results are reinforced by the Average Block VIF (AVIF) and Average VIF (AFVIF) values, which serve to measure indicators as a form of detection of multicollinearity. The values obtained for AVIF are 1.187 and AFVIF is 2.016. Both values are below the recommended limits and fall into the ideal category. Finally, the presentation of the research data falls into the large prediction category, referring to the Goodness of Fit value of 0.620, which exceeds the criteria for the large category, which is limited to >0.36. Based on the fit of the research, it can be concluded that the research has a model that meets the specified criteria and does not have multicollinearity problems between indicators or between exogenous variables (J. Hair & Alamer, 2022; J. F. Hair et al., 2019).

Determinan Coefficient

Based on the data obtained, Table 5 presents information regarding the R-Square value and other tests.

Tabel 5. R-Square and Q-Square Results

Variable	R-squared	Criteria	Adjusted Rsquared	Criteria	Q-squared
Financial Report Quality – KLK	0.589	Moderat	0.581	Moderat	0.588

Table 5. Reveals that the R2 value for the Financial Statement Quality variable is 0.589, indicating that 58.9% of the Human Resource Competency and Management Information System variables explain this variable. Thus, 41.1% shows an explanation of financial statement quality that is not explained in this research variable.

Predictive Validity

Table 5 shows the Q2 value, which indicates the predictive validity or relevance of a series of latent variables that serve as predictors of the criterion variables in this study. Based on the analysis results, the predictive validity level in the research model is considered good, as it shows a value of 58.8%, which exceeds the limit of 0.

Effect Size for Path Coefficient

Based on the analysis conducted on the research model, the effect size value was obtained to assess the extent of the relationship between the predictor variables and the criteria presented in Table 6 below.

Table 6. F-Square Result

	KSDM (X)	KSDM*SIMPAN (Z)
Financial Report Quality - KLK (Y)	0.524	0.064
	Moderate	Poor

Referring to the disclosure in Table 6, it can be explained that (1) the effect of Human Resource Competence shows a value of 0.524 for Financial Statement Quality. In its category, this value falls into the Moderate category. (2) The moderation of SIMPAN in the relationship between Human Resource Competence and Financial Statement Quality has a weak influence with a value of 0.064.

Hypothesis Testing

Hypotheses have a function in explaining the relationship between independent and dependent variables through the relationship of moderating variables. The results of hypothesis testing show that Human Resource Competence and Inventory Management Information System Moderation have a significant impact on Government Financial Statement Quality. This conclusion is based on the significance value that meets the criteria of <0.05. Thus, the hypothesis proposed in this study is accepted.

DISCUSSION

Human Resource Competence on Financial Statement Quality

The results of this study indicate that the human resource competence variable has a positive and significant effect on the quality of local government financial statements (path coefficient 0.695; p-value <0.001), which means that the higher the competence of human resources, the better the quality of the financial statements produced. The results of this study are in line with previous studies which state that human resource competency has a positive and significant effect on financial statement quality (Animah et al., 2020; Budi et al., 2020; Irvan et al., 2017; Ridzal et al., 2022). Competence is a characteristic of a person who has the skills, knowledge, and ability to perform basic tasks so that a person can achieve high performance in their work. With competence, the financial reports produced will be better because the human resources who produce them have the knowledge and skills to produce financial reports on time and reduce the possibility of errors in the financial reports. Thus, the development of the competence of government officials in preparing financial reports is even more important in order to have a positive impact on the presentation of information to the principal.

Moderation of Inventory Management Information Systems in Human Resource Competence and Financial Statement Quality

The results of this study indicate that inventory management information systems act as a moderator in the relationship between human resource competence and financial statement quality (path coefficient 0.151; p-value <0.001). The inventory management information system (SIMPAN) facilitates human resources in producing accurate and precise inventory reports. These reports are crucial as they assist human resources in producing financial reports that comply with government accounting standards, namely Relevant, Reliable, Comparable, and Understandable. The results of this study are in line with Animah et al. (2020), who stated that the use of information technology can moderate human resource competence in financial report quality, which is also in line with (Ridzal et al., 2022; Thenikusuma & Muis, 2019). However, Muda et al. (2017) revealed that information technology has not been able to mediate human resource competence in ensuring the quality of financial reports, which is in line with (Budiman & Daito, 2022). With these considerations in mind, it is important to pay special attention to ensuring that government officials receive more in-depth training on the use of technology so that the adaptation of technology has an efficient, effective, and economical impact on financial reporting practices, including the inventory reporting process, in order to ensure the quality of government financial reports is properly realized.

CONCLUSION

The study found that human resource competence has a positive and significant relationship with the quality of financial statements, while the inventory management information system variable is able to strengthen the influence of human resource competence on the quality of financial statements in the weak category. These results indicate that the higher the knowledge, skills, and abilities in managing and preparing financial reports, the better the quality of the financial reports produced, in terms of timeliness, reliability, compliance with applicable standards, and freedom from material misstatement. In addition, the inventory management information system has been proven to strengthen the relationship between human resource competence and financial statement quality in managing inventory in a systematic and structured manner so as to produce inventory reports that are more precise, accurate, relevant, and in accordance with government accounting standards. Therefore, it is hoped that the Central Sulawesi Provincial Government will be able to maintain an unqualified opinion by continuously improving the competence of its government apparatus and optimizing the application of accounting information systems, such as inventory management information systems, in strengthening more accountable and transparent governance to demonstrate effective, efficient, and economical regional financial management. This study is limited to testing government officials in the regional apparatus of Central Sulawesi because the new Inventory Management Information System has been implemented there. However, this study can be generalized to activities in other public sectors and also the private sector to improve the quality of financial reports through competent human resources and the use of information technology in the digital age. Future research is expected to expand the scope of the study by adding variables such as the performance of regional apparatus to see new relationships in the quality of financial reports.

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