

The Effect of Government Accounting Systems and Human Resource Competencies on the Quality of Financial Reports in Minahasa District

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ABSTRACT

This study aims to determine how the Effect of Government Accounting System on the Quality of Financial Statements in Minahasa Regency; and How the Effect of Human Resource Competence on the Quality of Financial Statements in Minahasa Regency. The data collection technique is a questionnaire, and this research is quantitative research. The research results are as follows. First, Identify the effect of the Government Accounting System on the quality of financial reports in Minahasa Regency. Second, Identify the effect of Human Resource Competence on the quality of financial reports in Minahasa Regency. This research uses quantitative research using the survey method. Data were collected using questionnaires distributed to sub-district offices in Minahasa Regency using purposive sampling techniques. Data collection techniques used observation, interviews and documentation techniques and the data analysis technique used was the SPSS 29 data processing software application program. The conclusion of this study is that the Government Accounting System has a positive effect on the Quality of Financial Statements.

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1. INTRODUCTION

The quality of financial statements is an important requirement in the preparation of financial reports so that the resulting reports can be used as decision-making material to determine what strategies or plans will be carried out next. According to PSAP No.01 of 2015 states that financial statements are a presentation or part of a structured process of the financial position and financial performance of an entity. Local Government Financial Statements must be the same as the information contained in PP No.71 of 2010 regarding government accounting standards, namely, Relevant, Reliable, Comparable, and Understandable. In Indra Bastian (2010) Government Accounting Standards, namely an accounting principle used to prepare a government financial report. Therefore, government accounting standards are rules based on existing laws Where this is to improve the quality or quality of the resulting financial statements, to get quality financial reports, it is necessary to utilize and apply information technology to the maximum.

The government takes an important role in managing financial reports, so accountability is needed which can later be accepted by the public as evidence of the results of government performance, with the use of sophisticated technology today, the level of fraud and suspicion from the public will also be reduced. Competence of Human Resources.



2. LITERATURE REVIEW

2.1 Government Accounting System

According to minister of finance regulation No. 217. PMK.05/2022, The government accounting system is a systematic series of procedures, organizers, equipment and other elements to realize accounting functions from transaction analysis to financial reporting within government organizations. In the district government, financial input and reporting has now been directed to be submitted or collected through the government information system called SIMDA or regional development information system.

2.2 Human Resource Competency

Human resource competency is very necessary so that financial reports produced can meet the characteristics of financial reports so that the resulting financial reports can be valid and useful in terms of decision making (Moroki. F. O. And Warbung. S, 2023).

2.4 Quality of Financial Reports

Quality of financial reports, quality can be interpreted as the level of good or bad quality, while the quality of financial reports reflects the good and bad of an entity's financial reports with applicable accounting standards

3. RESEARCH METHODS

The research method used in this study uses quantitative research methods, using primary data, namely the survey method by distributing questionnaires or questionnaires given directly to the object of research to obtain accurate data. Data collection techniques using a questionnaire means by giving questions in writing to be answered by respondents. The questionnaire distributed contains a list of questions arranged in accordance with the indicators in this study, accompanied by a letter requesting permission for this research.

In this study there are two independent variables, namely the government accounting system and human resource competencies and for the dependent variable there is one, namely the quality of financial statements. Indicators for each variable are the government accounting system, Planning, Budgeting, Budgeting Implementation, Monitoring, and Accountability. For human resource competencies; Motive or self-nature, attitude or self-concept, knowledge or knowledge and skill or skill, and for the quality of financial reports; Relevant, Reliable, Comparable and Understandable.

Population and sample, for the population in this study, namely for employees who are directly related to the compiler and user of financial reports at the sub-district office including; Sub-district Head, Sub-district Secretary, Treasurer, Operator, which amounted to 4 people in one sub-district so that in 25 The sub-district office has 100 employees who are the population in this study and for the sample using the saturated sample sampling technique, the sample is taken and used as a whole so that all existing populations will be used as research subjects, the sample of this study is employees who understand the Government Accounting System totaling 100 employees at the sub-district office in Minahasa Regency And will be used as a reference for conclusions, suggestions and decisions after research.

4. RESULTS AND DISCUSSION

4.1. Results

Data collection in this study used a questionnaire that was directly delivered to respondents. The questionnaire was filled in by the respondent and collected back to be tabulated into Microsoft office excel, then processed using SPSS 29 software. The data was processed in

accordance with the predetermined method. This study uses data obtained from the results of distributing questionnaires to respondents as many as 100 questionnaires, 76 questionnaires were returned, and 24 questionnaires were not returned.

Table 1. Questionnaire Distribution Results

Information	Amount
Distributed questionnaires	100
Returned questionnaires	76
Unturned questionnaires	24
Rejected questionnaires	-
Questionnaire used in the research	76

Source : Result Of Questionnaire Distribution

Data on the characteristics of respondents used in this study are seen from the respondents listed. The validity test is used to measure whether the questions listed in the research instrument are valid or not. The table below is the result of the validity test of the three variables in this study.

Table 2. Validity Testing

VARIABLE	INDICATOR	R-Count	R-Table	Sig.2 Tailed	INFORMATION
Government Accounting System	X1	0,878	0,225	0,000	VALID
	X2	0,859	0,225	0,000	VALID
	X3	0,892	0,225	0,000	VALID
	X4	0,902	0,225	0,000	VALID
	X5	0,742	0,225	0,000	VALID
	X6	0,915	0,225	0,000	VALID
	X7	0,924	0,225	0,000	VALID
	X8	0,850	0,225	0,000	VALID
	X9	0,879	0,225	0,000	VALID
	X10	0,905	0,225	0,000	VALID
Human Resource Competency	X1	0,911	0,225	0,000	VALID
	X2	0,885	0,225	0,000	VALID
	X3	0,891	0,225	0,000	VALID
	X4	0,885	0,225	0,000	VALID
	X5	0,900	0,225	0,000	VALID
	X6	0,844	0,225	0,000	VALID
	X7	0,844	0,225	0,000	VALID
	X8	0,847	0,225	0,000	VALID
Quality Of Financial Reports	Y1	0,921	0,225	0,000	VALID
	Y2	0,929	0,225	0,000	VALID
	Y3	0,939	0,225	0,000	VALID
	Y4	0,895	0,225	0,000	VALID
	Y5	0,909	0,225	0,000	VALID
	Y6	0,920	0,225	0,000	VALID
	Y7	0,937	0,225	0,000	VALID
	Y8	0,918	0,225	0,000	VALID

Source : SPSS 29 Processed data

From the validity test results above, it can be seen that the three variables are declared valid



with the value of r table, the reliability test is used to determine the level of stability to measure a symptom. The table below is the result of the reliability test for each question of the three variables.

Table 3. Reliability Testing

Variable	Cronbach' Alpha	N of Items
Government Accounting System	0,966	10
Human Resource Competency	0,956	8
Quality Of Financial Reports	0,974	8

Source : SPSS 29 Processed data

From the reliability test results, the three variables are declared reliable because in accordance with the predetermined criteria this value is already located in the range of 0.81 to 1.00. Based on the results of the study, it is shown that partially the government accounting system variable has a positive influence on the quality of financial reports in Minahasa district and human resource competence also has a positive influence on the quality of financial reports in Minahasa district. This is shown by the t test results below.

Table 4. Normality Test

One-Sample Kolmogorov-Smirnov Test			
Unstandardized Residual			
N		76	
Normal Parameters ^{a,b}	Mean	0	
	Std. Deviation	1	
Most Extreme Differences	Absolute	,180	
	Positive	,180	
	Negative	-,122	
Kolmogorov-Smirnov Z		1,566	
Asymp. Sig. (2-tailed)		,015	
Monte Carlo Sig. (2-tailed)	Sig.	,015 ^c	
	99% Confidence Interval	Lower Bound	,011
		Upper Bound	,018

a. Test distribution is Normal.

b. User-Specified

c. Based on 10000 sampled tables with starting seed 299883525.

Source : SPSS 29 Processed data

In the table above it is known that the results of the Kolmogorov-smirnov test have a significance value of 0,15, which means the significance value is below 0,05, so it can be concluded that the data from the variables, X1, X2, and Y are normally distributed.

Table 5. Multicollinearity Test Results

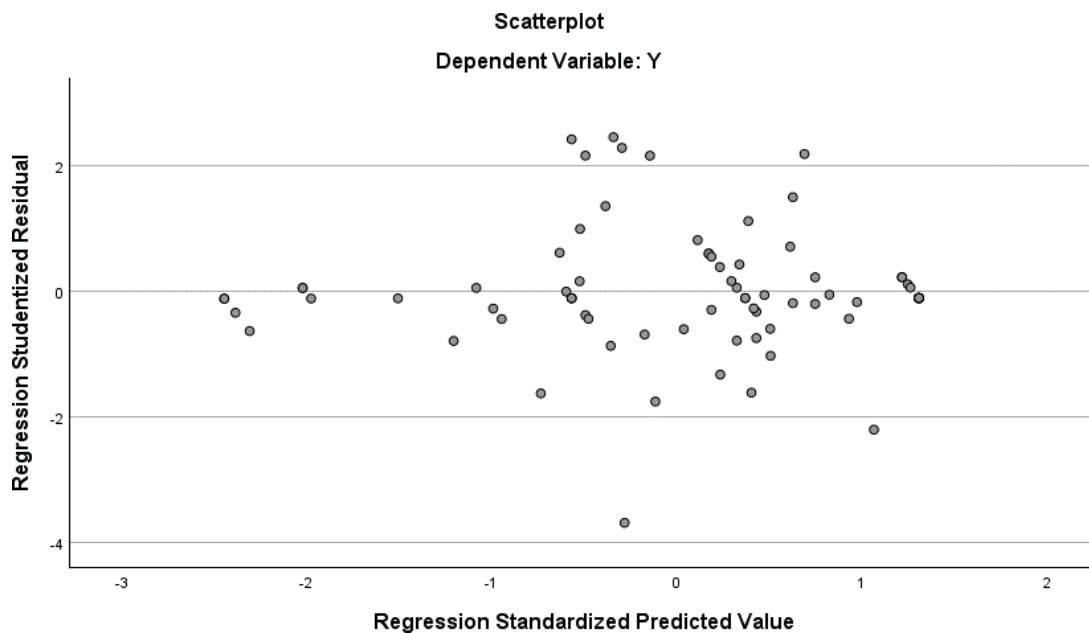
Model	Unstandardized Coefficients		Coefficients ^a Standardized Coefficients		t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta				Tolerance	VIF
1 (Constant)	1,451	1,095			1,325	,189		
X1	,772	,029	,951		26,384	<,001	1,000	1,000
X2	,885	,051	,951		26,560	<,001	1,000	1,000

a. Dependent Variable: Y

Source : SPSS 29 Processed data

Based on the table above, it is known that the tolerance value for variables X1 and X2 is 1,00, so it can be concluded that the tolerance value is more than 0,01 and the VIF value for variables X1 and X2 is 1,000, so it can be concluded that the VIF value is below 10,00. So, the model is stated to have no multicollinearity symptoms.

Figure 1. heteroscedasticity test



Source : SPSS 29 Processed data

Based on the scatterplot graph above, the distribution of points on the graph does not form a clear pattern, so this variable does not have heteroscedasticity

Table 6. Partial Test

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	T	
1	(Constant)	,276	,979		,282	,779
	Government Accounting System	,389	,080	,479	4,837	<,001
	Human Resource Competency	,513	,102	,497	5,013	<,001

Source : SPSS 29 Processed data

The t-count value of the Government Accounting System Influence variable (X1) is 4.837, while the value on the t-table is 1.666 and the known significance value on the X1 variable is 0.001. So, in variable X1 it can be concluded that $t\text{-count} > t\text{-table}$ and $\text{significance} < 0.05$. So, it means that H1 is accepted and H0 is rejected, which means that there is a positive effect of the Government Accounting System (X1) on the Quality of Financial Statements (Y). the higher the use of the government accounting system, the better the resulting financial reports will be. this is in line with research conducted by (Lantu, F. T, Pangkey, R, & Sumampouw, O 2023), (Kambey, J, Tawas, Y, & Tendean V, 2023). And (Arista, D, Ziah, S. U, Kuntandi, C, and Pramukty, R, 2023) which states that the Government Accounting System has a positive and significant effect on the Quality of Financial Statements.

The t-count value of the Human Resources Competency variable (X2) is 5.013. Meanwhile, the t-table value is 1.666 and it is known that the significance value of the X2 variable is 0.001. So, in the X2 variable it can be concluded that $t\text{-count} > t\text{-table}$ and the $\text{significance} < 0.05$. So, it means that H2 is accepted and H0 is rejected, which means that there is a positive effect of Human Resource Competence (X2) on the Quality of Financial Statements (Y). the more competent and knowledgeable a person is, the better the resulting financial statements will be. This is in line with research conducted by (Mitjo, F, S, Kawatu, F. Y. S.), and Tangkau, J, 2022), (Tarjo, 2020), and (Zahra, S, Ridwan, Haris, N, 2019) which state that human resource competence has a positive and significant effect on the quality of financial reports

Table 8. Coefficient Of Determination Test Result

Model Summary ^b				
Model	R	R Square	Std. Error of the Estimate	
1	,964 ^a	,929	-2,397	

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y

Source : SPSS 29 Processed data

Based on the table above, R Square is 0,929, which means that it can be concluded that 93 percent of the quality of financial reports is determined by X1 and X2 while 7 percent is influenced by other variables not explained in this research.

5. CLOSING

5.1. Conclusion

From the results of the study, the researchers concluded that the Government Accounting System has a positive effect on the Quality of Financial Statements in Minahasa Regency. This means that the greater the use of the Government Accounting System, the better the Quality of Financial Statements will be. and Human Resource Competencies have a positive effect on the Quality of Financial Statements in Minahasa Regency. This means that the more competent Human Resources are, the better the Quality of Financial Statements will be. Based on the results of this study, for related agencies to further improve the variables of the government accounting system both from its employees who are given more understanding and training so that they can master the system for better and timely quality of financial reports.

5.2. Suggestion

For further researchers, it may be possible to add other variables that can have an influence on the quality of financial reports to determine the consistency of the results of this study.

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