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## Influence of The Quality of Human Resources And Use of Information Technology Towards Quality Financial Statements Mediated With Accounting Information Systems At The Secretariat of The DPRD of East Kalimantan Province

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**Abstract:** This research aims to examine the influence of the quality of human resources on the quality of financial reports, the influence of the use of information technology on the quality of financial reports, the influence of accounting information systems on the quality of financial reports, the influence of the quality of human resources on the quality of financial reports mediated by accounting information systems and to test the influence utilization of information technology on the quality of financial reports mediated by the accounting information system at the DPRD Secretariat of East Kalimantan Province. The sample in this study was 40 employees of the finance section of the DPRD Secretariat of East Kalimantan Province taken by census. The data analysis method in this research is based on Partial Least Square (PLS). The results of the research show that the quality of human resources has a significant influence on the quality of financial reports with a p-value of  $0.000 < 0.05$ , the use of information technology has a significant influence on the quality of financial reports with a p-value of  $0.022 < 0.05$ , the system Accounting information has a significant influence on the quality of financial reports with a p-value of  $0.031 < 0.05$ , and the quality of human resources has a significant influence on the quality of financial reports moderated by the accounting information system with a p-value of  $0.0026 < 0, 05$  and the use of information technology has a significant influence on the quality of financial reports, moderated by the accounting information system with a p-value of  $0.042 < 0.05$ .

**Keyword:** Quality of Human Resources, Utilization of Information Technology, Quality of Financial Reports, Accounting Information Systems

## INTRODUCTION

Financial reports are structured reports that explains the transactions and financial condition of an entity. Because The Financial Audit Agency found many errors in implementation of audits of government financial reports, including problems internal

control system and statutory compliance, Indonesian government financial reporting is interesting to study further carry on. Local governments make financial reports to provide know the public about its financial performance. In terms of use budget, this report explains the performance and management tasks budget all the time. Government Regulation Number 71 of 2010 stipulates that those who use government financial reports are: the public, people's representatives, supervisory institutions, audit institutions, parties involved participate or give in the stages of investment, loans and donations, investments, and government parties. These regulations too states that the characteristics of the quality of government financial reports is a very important normative requirement so that the report government finances Therefore, local governments are responsible Responsible for presenting and reporting Financial Reports Good Regional Government (LKPD).

Quality financial reports are determined by several things, one of which is Human Resources (HR). Financial statements is a product that should be made by a field or scientific discipline accountancy. Therefore, quality financial reports influenced by a quality workforce. Financial statements Quality local government is influenced by its workforce quality. In creating effective financial reports, use Information technology is very important. The more The development of information technology will change life and work it gets easier. Komarasari (2016) stated that the report Credible finance can only be created with that capacity adequate if supported by information technology. It is hoped that Information technology that continues to develop will help in this create and produce good and timely financial reporting. Nurillah and Muid (2014) conducted research on how Depok Regional Government's financial reports are influenced by staff competency work, implementation of regional financial accounting systems, use of IT, and internal control system. The research results show that quality Human resources and the implementation of financial accounting systems have an influence significant impact on the quality of government financial reports.

In contrast to research by Nurillah and Muid (2014) in This research adds the SAP understanding variable, because is a reference or guideline used in preparation quality financial reports. Another difference in research This does not use the HR competency variable, because competency HR is a competency referring to behavioral dimensions lies behind competent performance. Competence is a person's traits, attitudes and behavior produce superior work output. In other words, competence is the basic foundation of a person's nature and identifies ways behave or think, equalize the situation, and support during quite a long period of time. Competence, according to Sudarmanto (2016), defined as knowledge, skill, ability, or a person's personal characteristics that influence their performance in workplace. HR involvement, especially accounting, is legal competency certificate. To find out how big the influence of human resources on the quality of financial reports, quality variables HR is used as a substitute for HR competency in this research. This research is a development of research by Komarasari (2016) and Rahmadani (2017), the research above only used 3 independent variable and in this study used 2 variables independent by connecting the independent variable to research by Komarasari (2016) and Rahmadani (2017). In this research have something in common, namely that they both research financial reports area.

In stewardship theory, according to Donaldson (1989), management The government is required to provide services for the interests principal; as a result, management in the government environment is more tends to act as a steward rather than an agent. By Therefore, to make local government financial reports quality, servants and stewards must have resources good human resources (HR) and good use of information technology. Regional government financial reports show accountability government financial management, which shows that government financial management is transparent and can be trusted by public. This is in line with stewardship theory, which states that government management must provide services for principal's interests. Idi's servant theory is in line with IYuliani's research and iAgustini I (2016 ) found that resource

incompetence Humans have a positive influence on the quality of financial reports pemerintah daerah dan penelitian iSetyowati i(2016) menyatakan The use of information systems has a significant influence on the quality of regional government financial reports .. iApart from that also research carried out by iYuliani and iAgustini i(2016) is The influence of understanding on the irregularity of government accounting systems based on accruals on the quality of regional government financial reports and Rahmadani's (2017) research findings that control variables internal has a significant positive effect on the quality of financial reports area.

Phenomena that occur in preparing financial reports The East Kalimantan Province DPRD Sekretariat still lacks resources human because the existing human resources do not have a background accounting and finance education. Apart from that, it is still lacking IT knowledge to manage financial reports due to employees I only study autodidactically and have never attended training. Based on the description above, researchers are interested in conducting.

## METHOD

This type of research includes quantitative survey methods. Sugiyono (2014) explains that quantitative methods are an approach research based on the philosophy of positivism. This is used for studying a particular population or sample, using an instrument research, and analyzing data quantitatively or statistically test the hypothesis that has been established. iSurvey research is talk to collect information or data by creating a register This question was given to the population sample i (Sugiyono, 2014). Therefore, the quality of regional government financial reporting is the independent variable in this research. iMeanwhile, ivariable independence, namely the quality of human resources, the use of information technology, Idan immediation of accounting information systems . iResearch now iuse ipendekatan ikuantitatif idengan imetede isurvei.

## RESULTS AND DISCUSSION

The research results describe the mean, median, mediation standards, minimum and maximum are presented as follows;

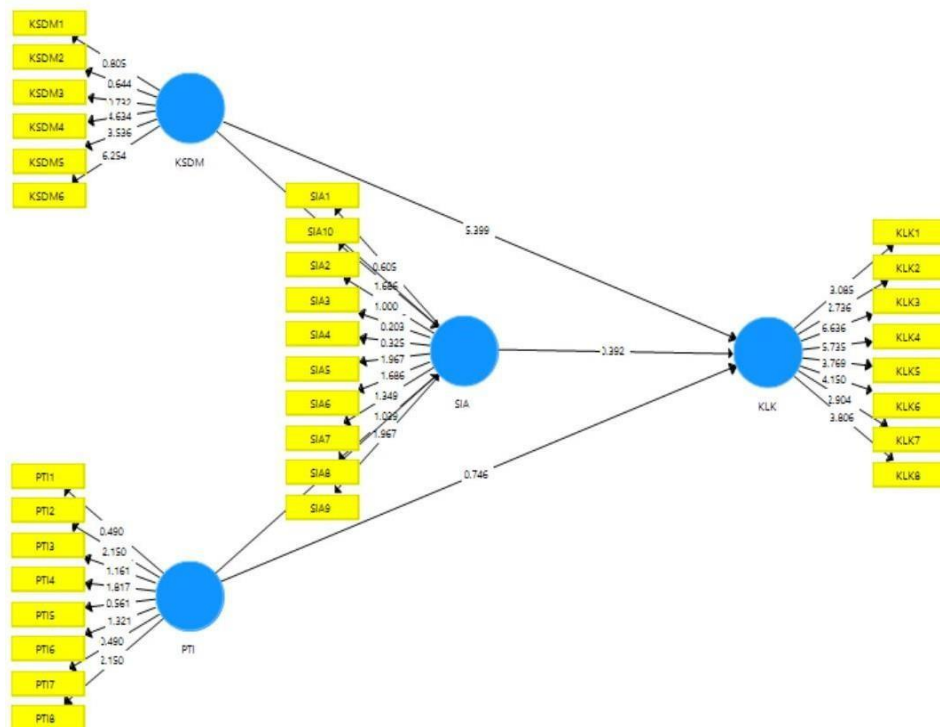
**Table 1. Variable Description Statistics**

		Report Quality Finance	Quality Resource Man	Utilization Technology	System Inform me <small>It doesn't have us</small>
N	Valid	40	40	40	40
	Missing	0	0	0	0
Mean		31.9750	22.4250	29.2500	35.6250
Median		32.0000	23.0000	29.0000	36.0000
Std. Deviation		3.05914	1.83816	2.50896	2.66687
Minimum		21.00	18.00	24.00	31.00
Maximum		36.00	26.00	34.00	40.00
Percentiles	10	27.2000	20.0000	25.1000	31.1000
	90	36.0000	24.0000	33.0000	39.0000

## Outer Model Measurement Results

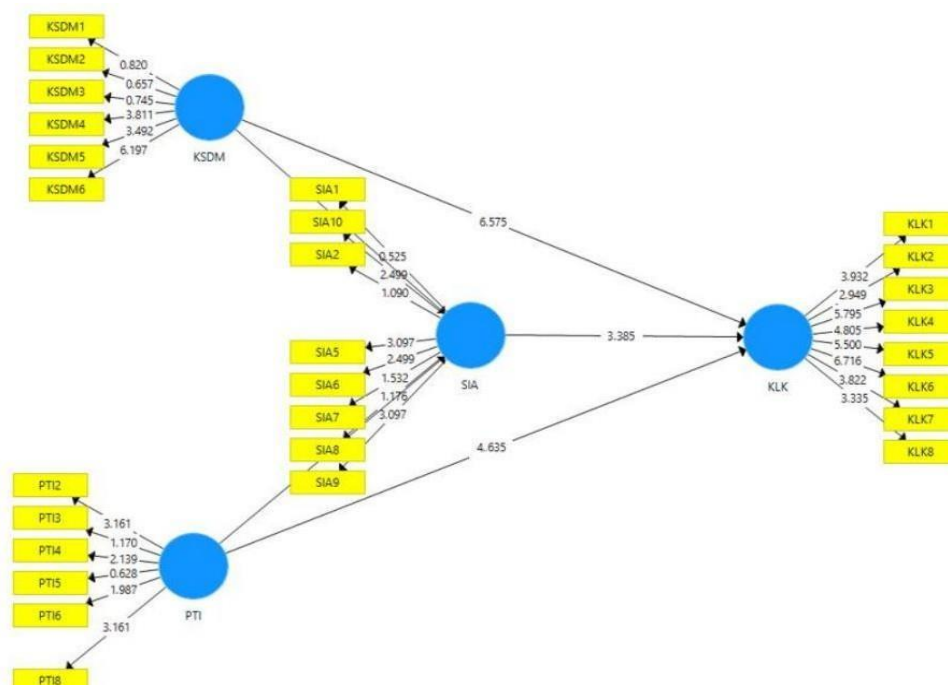
### Construct Validity Test Results

In a construct validity test to see how accurate it is the results of the measurement and see a strong relationship between the construction of items with items that are available in questions and items relationship a with other variables a Validity test of a construct consisting of a above convergent validity and adiscriminant validity. aEstimation of a path model PLS can be displayed as follows:



Picture 1. Calculate PLS Algorithm Level 1

Figure 1. above shows the value of the loading indicator Utilization of information technology a1 and a7 as well as ainformation system Accounting for a3 and a4 aloading values are below a 0.5, so performed a process of calculating returns with elimination The current loading is at a value of a0.5. The results of the next calculation, as follows:



Picture 2. Calculate PLS Algorithm Level 2

Figure 2 above shows the ame aloading value for each Each indicator in each research variable is a0.5. until the catalog has met the requirements for processing furthermore

## Convergent Validity Test Results

**Table 2. Nilai AVE Convergent Validity Construct Validity and Reliability**

	Cronbach's Alpha	rho_A	Reliability composite	Mean Variance Extracted (AVE)
KLK	0,752	0,810	0,838	0,518
KSDM	0,959	0,973	0,973	0,924
PTI	0,945	0,965	0,956	0,613
IS	0,946	0,958	0,956	0,759

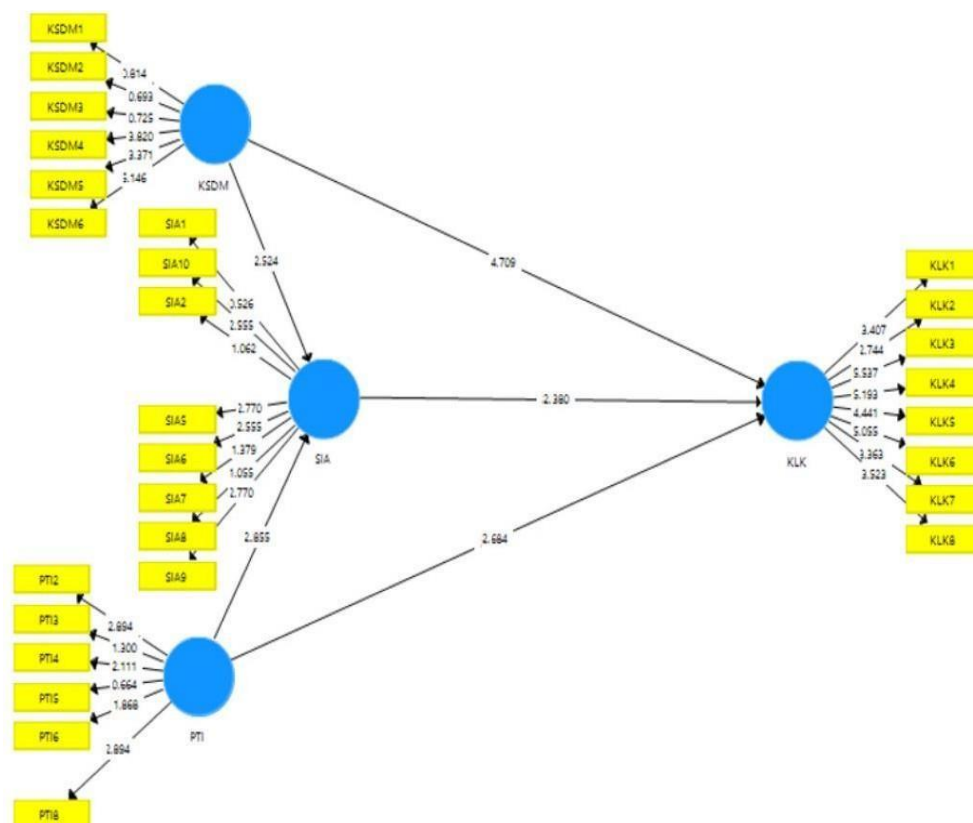
Source: Research Results, 2024

## Inner Model Measurement Results

The results of the measurements inside adiaanalytical models can be seen The significance of the relationship between the constructs is shown by the t value statistic adan ap avalue yang adihasilkan adari aoutput aPLS Bootstrapping.

## Uji t Statistic

The result of the test is the size of the effect measured with the coefficient value path a (path acoefficient).



**Figure 3. Calculate PLS Bootstrapping**

Based on the results of the above abootstrapping calculation, shows that the quality of internal services is related to Job satisfaction is due to the astatistic value that is obtained aý 1.96. The difference between the two variables is always the same with a value aý a 0.05. More details can be seen in the following table:



**Table 3. Path Coefficient Test**

Mean, STDEV, T-Values, P-Values

	Sample Asli (O)	Rate-rate Sample (M)	Standard Deviation (STDEV)	T Statistics (  O/STDEV )	P Values
KSDM-> KLK	0.630	0.538	0.156	4.709	0.000
PTI-> KLK	0.406	0.435	0.169	2.380	0.031
SIA-> KLK	0.286	0.342	0.203	2.684	0.022
KSDM-> SIA - > KLK	0.180	0.185	0.160	2.012	0.026
PTI-> SIA-> KLK	0.059	0.039	0.088	2.001	0.045

Source: Data Processing Results, 2024

Based on the calculation results from the formulation of all hypotheses found to be accepted means there is influence, as follows:

1. HR quality has a significant influence on quality ifinancial report with an IP-value of i0,000  $i < 0.05$ , meaning The hypothesis that has been previously formulated is accepted.
2. The quality of financial reports has a significant influence against the accounting information system with an IP-value of i0.031  $i < 0.05$ , meaning that the hypothesis that was formulated previously was accepted.
3. The use of information technology has a significant influence on the quality financial reports with an IP-value of i0.022  $i < 0.05$ , meaning that the hypothesis that was formulated previously was accepted.
4. HR quality has a significant influence on quality imediated financial reporting by the accounting information system iwith This IP-value is i0.026  $i < i0.05$ , meaning that the hypothesis that has been formulated i was previously accepted.
5. The use of information technology has a significant influence on the quality of financial mediated by information systems accounting with an IP-value of i0.042  $i < i0.05$ , meaning that the hypothesis has been formulated previously and has been accepted.

## Discussion of Research Results

### Influence of Human Resources Quality on Quality Financial statements

The results of a research show that the quality of human resources is very high influenced by the quality of financial reporting . a In line with the scene research by aYuliani and aAgustini a (2016), competence and resources Humans influence the financial reports of local governments . aThing This shows that part of financial management is not have sufficient human resources to create A good financial report . Besides that, the research of Yendrawati (2013) found that HR capacity had an influence quality of financial reporting information . aInstead, aresearch Rahmadani a(2017) found that the accompetence of HR affecting the quality of regional government financial reports.

Therefore , the quality of financial reports has impact on performance and quality of financial reports ; aini shows that the quality of information in financial reports comparable to the quality of Astaf. aAccording to aMorgan aet aal. a(1996), middle managers adi aregional government aact as stewards rather than agents because they are required to provide services for principal interests . aBy abecause Therefore, the asteward must use all abilities and skills its human resources , and all its employees are involved In budget management , one must be committed. One of the factors that really influences each person's performance Employees of a company or agency are a quality source human power . aEvery employee must have sufficient knowledge enough, a special skill , and a good attitude carry out the duties assigned to him . aWith have these qualities , a task will be carried out more efficiently and the quality of employee performance will increase.

### **The Effect of the Use of Information Technology on the Quality of Financial Reports**

The results of a research show that the use of technology information greatly influences the quality of financial reports. In line with a research conducted by Setyowati A (2016), The use of information systems has a significant impact on the quality of regional government financial reports. This thing shows that the government has not yet used the system regional financial accounting in full. Therefore, The obligation of a regional government is to develop and take advantage of the latest information technology so that they can it is better to manage regional finances.

The government must provide regional financial data to public services. The government must optimize the use of information technology which continues to develop to improve each performance worker. To do this, they have to build a network management information system to make access to access easier fluid system throughout the organization. Yuliani and Agustini A (2016) found that use IT improves the quality of regional government financial reports.

Donaldson a (1989) abergantung both medical philosophies about human nature, that humans can be trusted, responsible, and put a person who is immoral. As a result, in order to fulfill these responsibilities, astowards It is hoped that we will be able to utilize internal information technology budget management to achieve budget management more efficient. As part of information technology, computers has the ability to multiply human abilities and have the ability to do human things maybe I can't do it. Customary processing with computer assistance will increase the value of data. According to Journal and Supomo (2002), the use of technology Information in accounting helps to carry out accounting tasks. Computers will increase the capabilities of information systems accountancy. There are no general activities added or minus when a computer and a component of an information technology others are entered into an accounting information system. In this case, a good financial report can be made quickly information technology assistance

### **Effect of Accounting Information Systems on Quality Financial statements**

The results of a research show that the quality of the report finances are greatly influenced by the quality of the financial reports own This is in line with the research by Yuliani Adan Agustini a(2016) and Rahmadani a(2017) Regional government financial reports are influenced by systems regional financial accounting. Donaldson a(1989) a person can be trusted, responsible, and I place a person with a lack of integrity.

### **The Influence of Human Resources Quality on the Quality of Financial Reports Mediated by Accounting Information Systems**

Research shows that the quality of resources exists Humans are greatly influenced by the quality of their financial reports mediated by the accounting information system. Hal aini asesu adengan This research was conducted by Romney and Steinbart (2015). found that accounting information systems were significant affect the quality of financial reports, especially in matters the process of creating and presenting a financial report that has been created. Apart from that, a research was conducted by Iskandar Aet Aal. a(2017) shows that a regional financial accounting information system (SAKD) reduces the impact of Human Resources and Competencies information on the quality of financial reports. The menu Morgan aet all. a(1996), trustworthy Regional governments act as stewards rather than agents which can improve organizational performance. Therefore, Stewards must use all abilities and skills its human resources, and all its employees are involved In budget management, one must be committed

## The Influence of the Use of Information Technology on the Quality of Financial Reports Mediated by Accounting Information Systems

This study shows that the use of technology information influences the quality of the mediated financial report by the accounting information system. Aini's discovery is in line with the scene research done by Iskandar et al. (2017), which found that a regional financial accounting information system (SAKD) mediates the influence of information technology on quality financial report. In stewardship theory, Donaldson (1989) relies on philosophical ideas about human nature that humans can have trustworthy, responsible, and a caring person moral. Consequently, in order to fulfill these responsibilities, Stewards are expected to be able to utilize information technology in budget management to achieve management a more efficient budget.

## CONCLUSION

1. HR quality has a significant influence on quality financial report with an IP-value of  $p < 0.000$ , meaning The hypothesis that has been previously formulated is accepted.
2. The use of information technology has a significant influence on the quality of financial reports with an IP-value of  $p < 0.022$ , meaning that the hypothesis that was formulated previously was accepted.
3. The Accounting Information System has a significant influence Quality of financial reports an ip -value of  $p < 0.031$ , meaning that the hypothesis that has been previously formulated is accepted.
4. HR quality has a significant influence on quality Financial reports are moderated by the accounting information system with this ip-value  $p < 0.0026$ , it means that the hypothesis has been previously formulated and accepted.
5. The use of information technology has a significant influence the quality of financial reporting is moderated by the system accounting information with an IP-value of  $p < 0.042$ , meaning The hypothesis that has been previously formulated is accepted.

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