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The Influence of Human Resource Competencies, Internal Control Systems, Information Technology and Organizational Commitment on the Quality of Government Financial Reports

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Abstract: The Government Financial Report is a financial report prepared by the Government in the context of transparency and accountability for the implementation of the State Budget. The Government Financial Report is a medium to capture the process that runs from start to finish on the use of public money. Starting from planning, budgeting, spending, supervision, to accountability. Therefore, it is necessary to increase the role of government financial reports in the preparation of the state financial management cycle. So that financial reports can be utilized properly by stakeholders, the quality of these financial reports must always be improved. This article reviews the variable influence of Human Resources Competence (X1), Internal Control System (X2), Information Technology (X3), and Organizational Commitment (X4) as independent variables, on the Quality of Government Financial Statements (Y) as the dependent variable. The writing of this article aims to build hypotheses of influence between variables so that they can be utilized in subsequent research. The results of the writing indicate that there is an influence of the variables of Human Resources Competence, Internal Control System, Information Technology, and Organizational Commitment on the Quality of Government Financial Statements.

Keywords: Quality of Government Financial Statements, Human Resources Competence, Internal Control System, Information Technology, Organizational Commitment.

INTRODUCTION

In 2015 the Government has implemented accrual-based accounting (accrual) in all work units both at the central and regional levels. The purpose of implementing accrual-based accounting is to improve transparency and accountability as well as government performance. Government financial management has also undergone many changes that not only affect the reporting and financial accountability aspects, but also all other financial aspects. Preparations made from previous years are the Government's anticipation in mitigating the risk of accounting transformation failure.

In state financial management, there are 5 (five) main cycles that must be implemented consisting of planning, budgeting, budget execution, supervision and accountability. Planning is the earliest cycle that is basically carried out in order to produce long-term, medium-term and short-term development plans carried out by elements of government organizers both central and regional. Budgeting is the next cycle that links planning with government financial resources as reflected in the APBN/APBD.

Budget implementation is the third cycle which is realized in the execution of government revenues and expenditures to support development. At this stage, supervision of the implementation of the APBN/APBD is carried out by superiors/heads of offices/work units of state ministries/institutions/local governments in their environment. Accountability is the last cycle that is no less important than the previous cycles. Indeed, accountability is a form of implementation of the mandate as well as evidence of development achievements carried out by the government. The public and all parties certainly want quality accountability for the use of funds listed in the government's financial statements.

Although government financial reports are at the end of the state financial management cycle, their role is vital as a form of government accountability. Government financial statements are a medium to capture the process that runs from start to finish on the use of public money. Starting from planning, budgeting, spending, supervision, to accountability. For this reason, it is necessary to increase the role of Financial Statements in the preparation of the state financial management cycle. The benefits of the Financial Statements as a means of performance evaluation can be one of the *entry points to* be able to increase the role of Financial Statements.

In accordance with Government Regulation Number 71 of 2010 concerning Government Accounting Standards, financial statements are primarily used to determine the value of economic resources utilized to carry out government operations, assess financial condition, evaluate the effectiveness and efficiency of a reporting entity, and help determine its compliance with laws and regulations. Furthermore, government financial statements are essentially a form of government accountability to the people for the management of public funds whether derived from taxes, levies, or other transactions.

To carry out this mission, government financial reports at least consist of several components that are needed as a medium of accountability. The components of government financial statements consist of budgetary reports, financial statements, and Notes to Financial Statements (CaLK). The budget execution report consists of the Budget Realization Report (LRA) and the Statement of Changes in Excess Budget Balance (LPSAL). Meanwhile, the financial statements consist of the Balance Sheet, Operational Report (LO), Cash Flow Statement (LAK) and Statement of Changes in Equity (LPE). Quality state financial accountability is certainly highly expected by stakeholders. Mardiasmo (2002) identifies users of government financial statements into three major groups, namely the public to whom the government is accountable, the legislature and oversight bodies that directly represent the people, and investors and creditors who provide loans and/or participate in the lending process. Based on the above conditions, the authors conducted a *literature review* to review the factors that affect the Quality of Government Financial Statements. From the explanation of several journals, the authors determine 4 (four) factors that have an influence on the Quality of Government Financial Statements, namely Human Resources Competence, Internal Control Systems, Information Technology, and Organizational Commitment as factors that affect the Quality of Government Financial Statements.

Based on the background description above, the problems that will be discussed can be formulated in order to build hypotheses for further research, namely:

1. Does Human Resource Competence affect the Quality of Government Financial Statements?

2. Does the Internal Control System affect the Quality of Government Financial Statements?
3. Does Information Technology affect the Quality of Government Financial Statements?
4. Does Organizational Commitment affect the Quality of Government Financial Statements?

Based on the problem formulation presented above, the research objectives include the following:

1. To determine the effect of Human Resources Competence on the Quality of Government Financial Statements?
2. To determine the effect of the Internal Control System on the Quality of Government Financial Statements?
3. To determine the effect of Information Technology on the Quality of Government Financial Statements?
4. To determine the effect of Organizational Commitment on the Quality of Government Financial Statements?

LITERATUR REVIEW

Quality of Government Financial Statements (Variable Y)

Mulyana (2010) defines quality as conformity to standards, measured based on the level of non-conformity, and achieved through examination. The quality of financial statements can meet the desired quality if they meet the normative prerequisites contained in Government Regulation Number 71 of 2010 concerning Government Accounting Standards, namely relevant, reliable, comparable, and understandable. According to Jonas and Blanchett (2000) the quality of financial statements is complete and transparent information, designed not to mislead users. In order for the financial statements to be comparable with the financial statements of the previous period, they must be prepared based on applicable accounting standards. Therefore, it is necessary to translate what are the criteria for quality government financial statements.

The characteristics of *relevant* information in the financial statements, if it has *feedback value* that allows users to confirm or correct their expectations in the past, has predictive *value* that can help users to predict the future based on past results and current events, and is presented on time so that it can be influential and useful in decision making, and complete includes all accounting information that can affect decision making with due regard to existing constraints. The information behind each main information item contained in the financial statements is clearly disclosed so that errors in the use of this information can be prevented. Financial statements are said to be reliable if the information in the financial statements is free from misleading notions and material errors, presents each fact honestly, and can be verified. *Reliable* information characteristics, if the presentation is honest, *verifiable* (*verifiability*) the information presented in the financial statements can be tested, and if the test is carried out more than once by different parties, the results still show conclusions that are not much different, neutrality directed at general needs and not in favor of the needs of certain parties. While the criteria can *be compared,* namely if the financial statements can be compared with the financial statements of the previous period or with the financial statements of other reporting entities. Comparisons can be made internally and externally, internal comparisons can be made if an entity applies the same accounting policy from year to year, while externally can be done if the compared entity applies the same accounting policy. The last criterion, *understandable,* is if the information presented in the financial statements can be understood by users and is expressed in forms and terms that are adapted to the limits of understanding of the users.

Human Resource Competencies (Variable X1)

Competence according to Oyatzis (1982: 96) is a combination of knowledge, skills and abilities in a particular career field that allows a person to perform tasks or functions according to their expertise. According to Irwan in Khasanah (2015) explains the definition of competence in accounting put forward by Wu Jing (1998) as a set of knowledge, skills and attitudes necessary for someone to work as an accountant. This opinion is in line with article 1 paragraph 10 of Law No. 13 of 2003 concerning Manpower which states that competence is the work ability of each individual which includes aspects of knowledge skills and work attitudes according to established standards. Indicators of competency measurement described by Sitepu (2014) use (1) knowledge in carrying out duties and responsibilities, (2) expertise, something possessed by individuals in carrying out the duties and responsibilities imposed on them, (3) behavior, perceived feelings (happy or unhappy, like or dislike) or reaction to an incoming stimulus. Competent human resources must have characteristics that include knowledge, expertise, and behavior.

Competence is the basis for a person in achieving high performance. The competence of human resources is needed so that financial reports can meet the qualitative characteristics of financial statements so that the resulting financial reports can be of high quality and useful in terms of decision making. In the process of preparing financial statements, human resources who have knowledge and expertise in accounting are needed. With the knowledge and expertise in accounting that a person has, the process of making financial reports will be good and in accordance with established standards. Research on the effect of human resource competencies on the quality of financial reports was conducted by Andi Kusnadi (2022), Niluh Wayan (2020), and Victorinus Laoli (2018), which showed the results that human resource competencies affect the quality of financial reports.

Internal Control System (Variable X2)

According to Government Regulation Number 60 of 2008, the Internal Control System is an action and activity that is repeatedly carried out by leaders and employees to provide adequate confidence in the realization of organizational goals through effective and efficient activities, can secure state assets and compliance with laws and regulations. Internal control is a way to direct, evaluate, and measure the resources of an organization, and plays an important role in preventing and detecting embezzlement and fraud. The Internal Control System is a procedure and policy that is prepared with the aim of providing adequate assurance to management that the organization can achieve its goals and objectives (I Gusti Agung Rai in Herawati, 2014). The elements of SPI according to Government Regulation Number 60 of 2008 include the control environment, risk assessment, control activities, information and communication, and monitoring. Research on the effect of the internal control system on the quality of financial statements was conducted by Artana (2016), Saputra (2015) which shows that the internal control system affects the quality of financial statements.

Information Technology (Variable X3)

Government Regulation No. 56 of 2005 concerning Regional Financial Information Systems which is a replacement for Government Regulation No. 11 of 2001 concerning Regional Financial Information requires the utilization of information technology by the Government and Regional Governments. According to Wilkinson et al (2000), information technology includes computers, software, databases, networks (internet, intranet), *electronic commerce,* and other types related to technology. Accounting information systems include the use of information technology to provide information for users. Computers are used in all types of information systems. Information technology includes computers, as well as other technologies used to process information (Bodnar and Hopwood, 2000). Accounting information systems utilize information technology and leave manual accounting records so that all accounting-related activities are automated (C. Kuntadi, 2022). Accounting automation integrated with technology is an urgent need because it makes all accounting needs can be done easily and done online anywhere and anytime. Along with changes in regulations and the needs of interested parties, in 2015 the Ministry of Finance launched a new application in the implementation of the state financial management function from the user side, namely the Agency Level Financial Accounting System (SAKTI) application. With SAKTI, the state management system is carried out in one system starting from the budget preparation stage to accountability at the Work Unit level and the Ministry / Institution level. The SAKTI application carries the concept of a single database so that the transaction information presented is maintained in accuracy and reliability because it facilitates data retrieval and in the state supervisory function. Research on the effect of information technology on the quality of financial reports conducted by Wiranti and Wahidawati (2021), Sikumbang, et al (2021); Sukarman and Solovida (2021) show that information technology affects the quality of financial reports.

Organizational Commitment (Variable X4)

According to Schermerhorn, Hunt, Osborn, and Uhl-Bien (2011), organizational commitment is the level of loyalty that individuals feel towards the organization. Organizational commitment is equated with employee loyalty, as a level where workers identify with their organization and want to continue actively participating in it. Furthermore, workers show that themselves and their organization have compatibility in terms of ethics and expectations so that a sense of unity arises between themselves and their company. The concept of organizational commitment relates to the level of involvement of people with the organization where they work and are interested in staying in the organization. This view is reinforced by Colquitt, Lepine, and Wesson (2011) that organizational commitment is the desire of some workers to remain members of the organization. Thus organizational commitment affects whether a worker stays as a member of the organization (*retained*) or leaves to pursue another job (*turnover*). This means that commitment is an attitude that reflects the loyalty of workers to the organization and is an ongoing process through which organizational participants express their concern for the organization and its continued success and well-being. Research on the effect of organizational commitment on the quality of financial reports was conducted by Aryani (2013), which showed that organizational commitment affects the quality of financial reports.

Conceptual Framework

The conceptual framework describes the relationship between the independent variable and the dependent variable. This article describes the effect of Human Resource Competencies, Internal Control Systems, Information Technology, and Organizational Commitment on the Quality of Government Financial Statements. Based on the formulation of the problem, discussion of the influence between variables obtained from journal literature and relevant previous research related to the analyzed variables, the following framework is obtained:

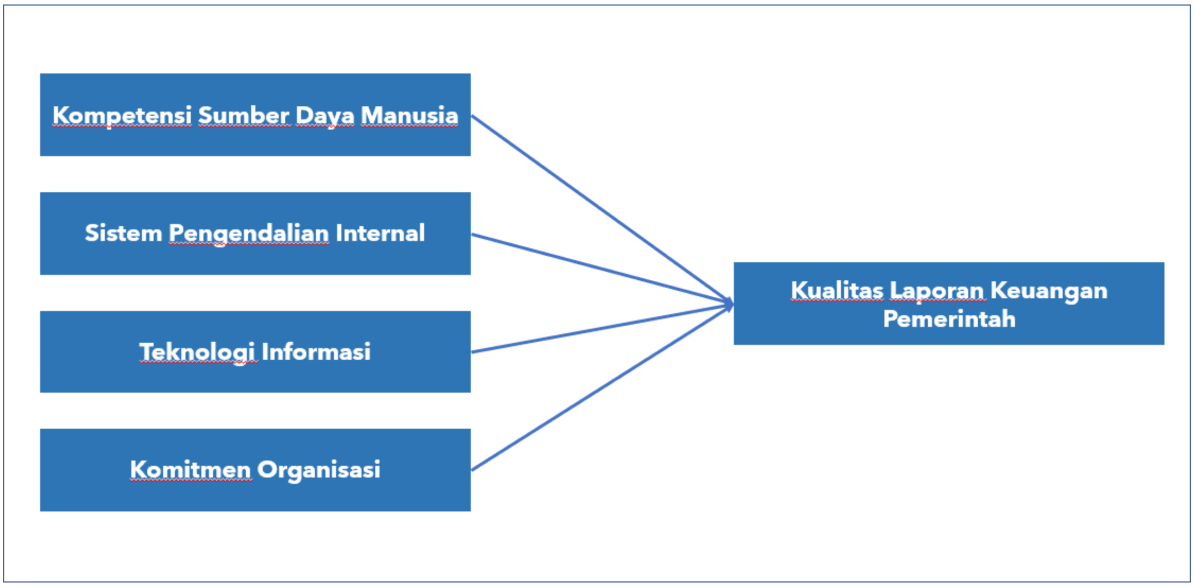

Figure 1. Conceptual Framework

Based on the conceptual framework above, the hypothesis in the study is as follows:
H1: Human Resources Competence affects the Quality of Government Financial Statements.
H2: Internal Control System affects the Quality of Government Financial Statements.
H3: Information Technology affects the Quality of Government Financial Statements.
H4: Organizational Commitment affects the Quality of Government Financial Statements.

Previous Research

Table 1. Relevant Previous Research

No.	Author (year)	Previous Research Results	Similarities with this article	Differences with this article
1	Cris Kuntadi, Juniarty Erika Magdalena Saragi, Syasi Ikhlami Syafira (2022)	Government accounting standards, government internal control systems, and human resource competencies affect the variable quality of government financial reports.	Examines the effect of the internal control system and human resource competencies on the quality of government financial reports.	Examining government accounting standards and organizational commitment to the quality of government financial reports.
2	Dicky Zhafar Riyanto (2022)	Human resource competence, organizational commitment, quality review and internal control system have a significant positive effect on the	Examining the effect of human resource competence, organizational commitment, quality review and internal control system has a	Examines the effect of information technology on the quality of government financial reports.
		quality of government financial reports.	significant positive effect on the quality of government financial reports.	
3	Andi Koesnadi, Fahmi Oemar and Bambang Supeno (2022)	The competence of government apparatus, information technology and internal control of regional finance partially or simultaneously affect the quality of government financial reports.	Examines the effect of government apparatus competence, information technology and internal control of regional finance on the quality of government financial reports.	Examining the effect of organizational commitment on the quality of government financial reports.

4	Wirmie Eka Putra, Indra Lila Kusuma and Maya Widyana Dewi (2021)	Information technology sophistication and internal control system have an effect to the quality of financial statements. Human resource competence does not affect the quality of financial statements. Organizational commitment does not moderates the relationship between the sophistication of information technology to the quality of financial statements, organizational commitment does not moderate the relationship between human resource competencies on the quality of financial statements, and organizational commitment do not moderate the relationship between system internal control on the quality of government financial statements.	Examines the effect of information technology sophistication, human resource competencies, and internal control systems on the quality of government financial reports.	Examines the effect of organizational commitment on government financial reports, but not as a moderating variable.
5	Maria Kaok (2021)	There is an influence significant organizational commitment and human resource competencies on the quality of government financial reports.	Examining the effect of human resource competence on the quality of government financial reports.	Examines the effect of human resource organizational commitment on the quality of government financial reports.
6	Lucky Trihandaru Ananda (2020)	Organizational commitment has no effect on the quality of financial reports, while budget implementation and accounting information systems affect the quality of government financial reports.	Examining the effect of organizational commitment on the quality of government financial reports.	Examines the effect of human resource competencies and internal control systems on the quality of government financial reports.
7	Ni Luh Wayan Tiya Lestari and Ni Nyoman Sri Rahayu Trisna Dewi (2020)	Accounting understanding, utilization of accounting information systems, and internal control systems partially and simultaneously affect the quality of government financial reports.	Examines the effect of accounting understanding, utilization of accounting information systems, and internal control systems on the quality of government financial reports.	Examines the effect of organizational commitment on the quality of government financial reports.
8	Aminah, Khaerudin, Indrayenti (2019)	Human resource competence has a positive and insignificant effect on the quality of financial reports, while the internal control system and government financial supervision have a positive and significant effect on the quality of government financial reports.	Examines the effect of human resource competencies and internal control systems on the quality of government financial reports.	Examining the effect of organizational commitment on the quality of government financial reports.

9	Victorinus Laoli (2018)	Utilization of information technology and internal control systems have a significant positive effect on the quality of government financial report information, while the quality of human resources has no effect.	Examines the effect of information technology utilization, internal control systems and human resources on the quality of government financial report information.	Examining the effect of organizational commitment on the quality of government financial reports.
10	Nurafni Baturante (2018)	By Simultaneously human resource competencies, SPIP implementation, SAP implementation, IT utilization, review of financial statements and bureaucratic culture have a significant impact on the quality of human resources. significant influence on the quality of government financial reports, while partially the utilization of information technology has the most dominant influence on the quality of government financial reports.	Examines the effect of human resource competence, SPIP implementation and IT utilization on the quality of government financial reports.	Examining the effect of organizational commitment on the quality of government financial reports.

METHODS

The method of writing this scientific article is a *literature review* by examining the theory and influence between variables from journals and books, both *offline* and *online* sourced from *Google Scholar*, and *other* online media. From the various relevant literature, it is then analyzed using a narrative pattern that aims to expand knowledge and insight into the quality of Government Financial Statements and help readers to understand more about the factors that can affect the quality of Government Financial Statements.

DISCUSSION

The Effect of Human Resource Competencies on the Quality of Government Financial Statements

The competence of adequate human resources in terms of quantity and quality will increase the value content of information in government financial reporting. According to Bastian (2011), no matter how good the organizational structure, authorization system, recording procedures, and methods are created to encourage healthy practices, everything really depends on the people who carry it out. Dicky Zhafar (2022) proves that human resource competence has a significant positive effect on the quality of local government financial report information Desi Puspitawati (2018) proves that human resource competence has a positive and significant effect on the quality of regional government financial reports Regency / City in Lampung Province. The higher the competence of the accounting subdivision, the better the quality of the LKPD produced. Harlinda (2016) proves that human resources affect the quality of local government financial report information. Lilis Setyowati et al. (2016) prove that human resource competence has a positive and significant effect on improving the quality of Semarang City Local Government Financial Statements. Aryani (2013) proves that the quality of human resources simultaneously and partially affects the quality of financial statements. Indriasari et al (2008) prove that human resource capacity has a significant positive effect on the timeliness of local government financial reporting. Choirunisah (2008) proves that human resource capabilities simultaneously affect the relevance of information.

Competence has a positive and significant effect on the quality of financial statements. This condition occurs because the competence of accounting staff is also one of the most important factors in preparing financial reports in order to create financial reports that have good quality information value so that it can be used by users of financial statement information. Human resources are the ability of a person or individual, an organization, or a system to carry out its functions or authority to achieve its goals effectively and efficiently. Financial statements are a product produced by the field or discipline of accounting. Therefore, competent human resources are needed to produce a quality financial report.

The Effect of Internal Control System on the Quality of Government Financial Statements

The internal control system encompasses a variety of management tools aimed at achieving a broad range of objectives, as well as ensuring compliance with laws and regulations, ensuring the reliability of financial statements and financial data, facilitating the efficiency and effectiveness of government operations. The internal control system is the foundation of *good governance* and the first line of defense against the invalidity of data and information in the preparation of local government financial statements. Accounting controls are very important for government organizations, because one of the objectives is to save the wealth of the organization. Controls are used to ensure an organization achieves predetermined performance by using available information and comparing actual results to plans.

Dicky Zhafar (2022) proves that the internal control system has a significant positive effect on the quality of local government financial report information. Maria Kawok (2021) proves that human resource competence has a positive and significant effect on the quality of financial reports of the Merauke Regency Kaptel District office. Desi Puspitawati (2018) proves that the Implementation of the Government Internal Control System has a positive and significant effect on the quality of district / city government financial reports in Lampung.

Province. The higher the implementation of SPIP, the better the quality of LKPD produced by the accounting subdivision. Harlinda (2016) proves that internal accounting controls affect the quality of local government financial report information. This research is in line with research conducted by Desi and Ertambang (2008), Sukmaningrum (2012), Zuliarti (2012), and Aryani (2013). This control activity certainly ensures that all government accounting and financial records are in accordance with applicable procedures and regulations, so that the goal of quality financial statement information quality will be achieved.

The internal control system has a significant positive effect on the quality of financial statements. This condition occurs because the purpose of implementing an internal control system is to present reliable data, improve operational efficiency, encourage the implementation of existing policies, protect government assets, encourage adherence to established policies and improve the quality of financial reports. The elements of the internal control system are the basis for organizing and as a benchmark for testing the effectiveness of implementing the internal control system.

The Effect of Information Technology on the Quality of Government Financial Statements

Accounting information is needed to make predictions and estimates about future economic events associated with current economic and political circumstances. To make economic, social and political decisions, accounting information is needed, one of which is in the form of financial statements. The level of uncertainty faced by the public sector in the future will be higher. This is inseparable from the rapid influence of information technology that penetrates all sectors including the public sector (Mardiasmo, 2009). Harlinda (2016) proves that information technology affects the quality of local government financial report information. Indriasari et al (2008), Winidyaningrum and Rahmawati (2010), Rosalin (2011) prove that the use of information technology has a significant positive effect on the reliability and timeliness of local government financial reporting. Aryani (2013) proves that the use of information technology simultaneously and partially affects the quality of financial statements. Information technology has a positive effect on the quality of financial reports lies in the process of examining financial reports that used to be manual which took a long time, now using computerized accounting software in the modern era helps make the inspection work faster, shorter and easier to do.

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

Commitment is the ability to take responsibility for things that are in question to a person Kalbers and Fogarty (1995). Commitment has absolutely nothing to do with talent, intelligence or talent. With a strong commitment, organizational commitment shows the power of a person in identifying his involvement in a part of the organization (Mowday, et el. 2007). Organizational commitment is built on the basis of workers' belief in organizational values, workers' willingness to help realize organizational goals and loyalty to remain a member of the organization. Luthans (2006) said as an attitude, organizational commitment is defined as: a strong desire to remain as a member of a particular organization the desire to strive according to the wishes of the organization, certain beliefs, and acceptance of the values and goals of the organization. Getting employees to have high commitment is very important, especially in non-profit companies (such as the public sector) where the pay scale is not competitive (Kurnia, 2013). Dicky Zhafar (2022) proves that organizational commitment has a significant positive effect on the quality of local government financial report information. Maria Kawok (2021) proves that organizational commitment has a positive and significant effect on the quality of financial reports of the Merauke Regency Kaptel District office. Aryani (2013) proves that organizational commitment simultaneously and partially affects the quality of financial reports of the Ministry of State / Institution of KPPN Medan II partner work units. Rosalin (2011) proves that organizational commitment positively affects the reliability and timeliness of financial reporting.

Organizational commitment has a significant positive effect on the quality of financial statements. This condition occurs because organizational commitment can be defined as a belief and acceptance of the goals and values of the organization, a willingness to use serious effort for the benefit of the organization, a desire to maintain membership in the organization. An organizational commitment shows a person's power in identifying his involvement in the organization. Commitment to a high organization means siding with the organization that employs it, so that the quality of government financial reports will increase.

CONCLUSION AND SUGGESTION

Conclusion

Financial statements are prepared to provide relevant information about the financial position and all transactions carried out by a reporting entity during one reporting period. Financial statements are primarily used to determine the value of economic resources used to carry out government operations, assess financial condition, evaluate the effectiveness and efficiency of a reporting entity and help determine its compliance with laws and regulations. Financial statements are a medium for an entity, in this case the government, to account for its financial performance to the public. The government must be able to present financial reports that contain quality financial information. Therefore, the quality of government financial reports is very important to be considered and continuously improved.

Based on the relevant articles and theories, as well as the discussion, it can be formulated that:

1. Human Resources Competence affects the Quality of Government Financial Statements.
2. Internal Control System affects the Quality of Government Financial Statements.
3. Information Technology affects the Quality of Government Financial Statements.
4. Organizational Commitment affects the Quality of Government Financial Statements

Suggestion

In future research, other factors that can affect the quality of Government Financial Statements can be investigated, such as the application of Government Accounting Standards (SAP) and the results of *reviews*. This article has many limitations because it is only based on unsystematic literature review narratives and the limited literature sources used. Readers should be careful in drawing conclusions, especially for generalization purposes. To get more in-depth study results, the literature sources used can be more diverse and use other data collection methods, such as distributing questionnaires and interviews.

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