

The Effect of the Implementation of the Local Government Information System (SIPD) and Human Resources Competency (HR) on the Quality of the Financial Statements of the West Java Provincial Government



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ABSTRACT

Transparent, accountable, and efficient regional financial management is a crucial component in realizing good governance. This study aims to analyze the relationship between the implementation of the Regional Government Information System (SIPD) and human resource (HR) competence on the quality of financial reports in West Java Province. Data were collected through surveys of representatives from regional government organizations (OPD) and analyzed using validity, reliability tests, and various classical assumption tests. The results show that the implementation of SIPD and HR competence positively and significantly influence the quality of financial reports. Furthermore, the research model meets classical assumption criteria, such as normality, linearity, and the absence of multicollinearity, heteroscedasticity, or significant autocorrelation. These findings highlight the importance of synergy between information systems and HR competence in supporting optimal financial governance.

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INTRODUCTION

One of the pillars of good governance is efficient, transparent, and responsible regional financial governance. Law Number 23 of 2014 concerning Regional Government regulates regional financial governance and emphasizes the importance of efficient, open, and responsible regional financial governance. Public trust in the government and the effectiveness of regional financial management are influenced by the reliability of the financial statements of the regional apparatus, so that it is a crucial component in this context. Based on the Regulation of the Minister of Home Affairs (Permendagri) Number 70 of 2019 concerning Regional Government Information Systems (SIPD), the government is strategically trying to support optimal financial management through the implementation of SIPD.

SIPD is designed to integrate the process of planning, budgeting, implementation, and regional financial reporting in

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one platform. The system aims to improve efficiency, minimize the risk of manual errors, and ensure regulatory compliance. Mahmudi (2021) emphasized that local government financial statements can become more accountable and transparent with the help of an efficient regional financial management information system. However, there are other aspects that affect the effectiveness of the implementation of this system, and HR competence is one of them. Competencies in human resources include technical knowledge, regulatory expertise, and strong analytical skills. According to Bunker et al. (2008), one of the key factors in determining the effectiveness of the adoption of a system in an organization is the individual's skills in managing technology and information.

As one of the provinces with many regional apparatus, West Java Province has shown extraordinary achievements in financial management. According to the 2023 Audit Report (LHP) of the Financial Audit Agency (BPK), West Java Province has managed to obtain a Fair Opinion Without Exception (WTP) for thirteen consecutive years (West Java Public Relations, 2024). This achievement is proof of the seriousness of the local government in ensuring that financial reports remain of high quality. However, the results of the BPK's audit of the finances of the West Java local government found an unusual event, namely the WTP opinion with a focus on 2023, which was the driver of this success. According to www.bpk.go.id, one of the main points is that eight Regional Apparatus Organizations (OPDs) do not comply with contracts related to capital expenditure on buildings and buildings. The regional treasury is not subject to late fines, and the funds set are not spent according to their designation. In addition, the cost of the Regional Secretary's official trip abroad is not in accordance with regional policy.

The researcher is interested in this phenomenon and wants to further research the aspects that can affect the quality of financial statements produced by the West Java Provincial Government. According to Flowerencya & Sofie (2024) and Shafwan et al. (2023), a professional human resource team and an effective information system can improve the quality of financial reporting while reducing the possibility of errors. Financial statements must comply with the principles of relevance, dependence, comparability, and understanding as outlined in Government Regulation Number 71 of 2010, which regulates Government Accounting Standards (SAP). Long-term success depends on coordinated efforts between SIPD and HR competencies. Previous research has investigated matters related to information systems, human resource competence, and the accuracy of financial records. Research by Fachri & Mediaty (2019) and Rahman & Fachri (2016) with the title "The Effect of the Implementation of the Regional Financial Management Information System (SIMDA) and Human Resources Competence on the Quality of Financial Statements. The results of the study show that the financial statements of the regional apparatus work units have been much better after implementing the Regional Financial Management Information System (SIMDA) and improving the competence of human resources.

Another research on a similar topic was written by Harahap & Erlina (2024) and Naida (2024) with the title "The Effect of the Implementation of Local Government Information System (SIPD) Applications and Human Resources Competence on the Quality of Local Government Financial Statements. The results of the study show that the quality of financial statements is positively and significantly influenced by human resource competence and the implementation of SIPD. Based on this background, this study aims to find out how the local government information system is implemented, what skills are possessed by the HR department, especially in terms of financial management, and whether there is a correlation between the two variables in the financial statements of the West Java Provincial Government. It is hoped that it will not only strengthen financial governance in West Java, but also become a reference for other local governments in Indonesia in improving the quality of their financial reports.

LITERATURE REVIEW

Technology Acceptance Model (TAM)

A theory developed by Davis (1989) called the Technology Acceptance Model (TAM) provides a framework for understanding how users perceive and interact with information technology. According to TAM, there is a direct correlation between individuals' beliefs about the usefulness of information systems and their ease of use with their actions, requirements, and interactions with those systems (Or, 2024). The purpose of TAM is to describe and predict how users will react to information systems.

The Technology Acceptance Model (TAM) is a widely recognized framework for understanding how users receive and use technology. , TAM emphasizes two main factors: Perceived Ease of Use (PEOU) and Perceived Utility (PU), which influence Intention to Use (ITU) technology (Or, 2024). Over the years, TAM has been adapted and expanded to include various factors and contexts, such as educational and medical settings, to better predict technology adoption behavior.

Implementation of the Local Government Information System (SIPD) on the Quality of Financial Reports

Integration and coordination in planning, budgeting, implementation, and reporting of regional finances are supported by the Regional Government Information System (SIPD). SIPD improves reporting efficiency, reduces the likelihood of human error, and ensures regulatory compliance. When it comes to financial statements, SIPD is essential to improve its quality in things like truthfulness, relevance, reliability, and data comparability. Better, more accountable, and more transparent financial reporting is the result of an efficient implementation of SIPD that makes good use of the system, processes data accurately, and complies with Government Accounting Standards (SAP). The quality of financial reporting is positively correlated with the installation of effective information systems in financial management, according to previous research. According to Andhayani & Eltivia (2022), there is a good and significant correlation between the use of the SIPD program and the production of credible and up-to-date local government financial reports. In addition, Tumija & Erlambang (2023) emphasized that the success of the implementation of SIPD is highly dependent on technological support, adequate training, and the commitment of regional leaders in using the system.

H₁ : The implementation of the Regional Government Information System (SIPD) has a significant effect on the quality of the financial statements of the West Java Provincial Government

Human Resources (HR) Competence on the Quality of Financial Statements Competency

Human resources refer to the technical ability, understanding of regulations, and analytical expertise of individuals in charge of regional financial management. Good competence ensures that every stage of financial management, from data input, processing, to report preparation, is carried out carefully, accurately, and in accordance with applicable procedures. Farhan et al. (2024) and Syahputri et al. (2024) stated that the quality of financial statements is determined by the extent to which human resources understand accounting and financial principles. In order for local government financial statements to be relevant, accurate, and accountable, it is very important to teach and improve HR competencies (Helmy & Silviana, 2024; Rizki Karim et al., 2024).

H₂ : Human Resources (HR) Competence has a significant effect on the quality of the West Java Provincial Government's financial statements

The Effect of the Implementation of Local Government Information Systems (SIPD) and Human Resources (HR) Competence on the Quality of Financial Reports

The quality of financial statements can be improved through a synergistic impact if the implementation of SIPD is well supported by competent human resources. Thus, it is clear that the competence of human resources and the implementation of SIPD go hand in hand so that it has a major impact on the quality of financial reports. Simply put, these two factors improve the quality of financial reporting and complement each other. The quality of financial statements is significantly influenced by the simultaneous use of information systems and human resource capabilities (Marcella Hemalia Anggraini & Putri, 2024; Nurazizah et al., 2024). To support this idea, Solihantara (2023) and Wardani et al. (2023) argue that competent human resources and information technology are the two most important variables in ensuring transparent and accountable financial statements.

H₃ : The simultaneous implementation of the Local Government Information System (SIPD) and Human Resources Competency (HR) has a significant effect on the quality of the financial statements of the West Java Provincial Government.

MATERIALS AND METHODS

Research Design

This study uses a survey-based quantitative technique. The population in this study is 38 Regional Apparatus Organizations (OPD) in the West Java Provincial Government. The data used in this study is primary data. Primary data is information that is obtained or collected directly from the source, without going through an intermediary. Data collection was carried out using a Google Forms survey to respondents who were asked to assess the level of implementation of SIPD,

HR competence, and accuracy of financial statements.

The criteria for selecting the sample used are personnel who prepare and manage financial reports, as well as other roles that are closely related to regional financial management. The technical analysis in this study uses SPSS to conduct reliability and validity tests as well as test basic assumptions (such as normality, linearity, and autocorrelation).

This study uses two types of variables, namely dependent and independent variables. Outcome variables, criteria, or consequences are a form of dependent variables (Sugiyono, 2015). The dependent variable referred to here is the Quality of Financial Statements (Y). Sugiyono (2015) listed stimulant factors, predictors, and antecedents among the many names of independent variables. The implementation of the Local Government Information System (P1) and Human Resources Competency (P2) are independent variables in this study.

The question was presented to respondents on a 5-point scale, where 1 showed significant disagreement and 5 indicated strong agreement. In the Regional Government Information System Implementation Variable (X1), respondents will answer 13 (thirteen) questions about the Implementation of the Regional Government Information System regarding the availability of computers, the availability of internet networks, and the Regional Government Information System (SIPD) in each Regional Apparatus Organization (OPD)

RESULTS AND DISCUSSION

Validity Test

Table 1. Validity Test Result

No	Variables/ Indicators	r statistic	r table	Information
1	Implementation of Local Government Information Systems			
	Indicator 1	0,488	0,182	Valid
	Indicator 2	0,669	0,182	Valid
	Indicator 3	0,363	0,182	Valid
	Indicator 4	0,680	0,182	Valid
	Indicator 5	0,519	0,182	Valid
	Indicator 6	0,561	0,182	Valid
	Indicator 7	0,356	0,182	Valid
	Indicator 8	0,483	0,182	Valid
	Indicator 9	0,594	0,182	Valid
	Indicator 10	0,427	0,182	Valid
	Indicator 11	0,273	0,182	Valid
	Indicator 12	0,383	0,182	Valid
	Indicator 13	0,378	0,182	Valid
2	Human Resource Competencies			
	Indicator 1	0,418	0,182	Valid
	Indicator 2	0,642	0,182	Valid
	Indicator 3	0,271	0,182	Valid
	Indicator 4	0,547	0,182	Valid
	Indicator 5	0,636	0,182	Valid
	Indicator 6	0,426	0,182	Valid
	Indicator 7	0,528	0,182	Valid
	Indicator 8	0,287	0,182	Valid
	Indicator 9	0,453	0,182	Valid
	Indicator 10	0,347	0,182	Valid
	Indicator 11	0,471	0,182	Valid
	Indicator 12	0,293	0,182	Valid

3	Quality of Financial Reports		
	Indicator 1	0,182	Valid
	Indicator 2	0,182	Valid
	Indicator 3	0,182	Valid
	Indicator 4	0,182	Valid
	Indicator 5	0,182	Valid
	Indicator 6	0,182	Valid
	Indicator 7	0,182	Valid
	Indicator 8	0,182	Valid
	Indicator 9	0,182	Valid
	Indicator 10	0,182	Valid
	Indicator 11	0,182	Valid
	Indicator 12	0,182	Valid
	Indicator 13	0,182	Valid

Source: Data processing; 2024

The statistically significant r value ($\text{Sig} = 0.000$) exceeded the table r value (0.182) at the significance level $\alpha = 0.05$ and all statements in variables X and Y had a $< \text{sig}$ value of 0.05 which means that all variables including the variables of Local Government Information System Implementation ($X1$), Human Resources Competence ($X2$), and Financial Statement Quality (Y) met the validity criteria based on the results of the validity test. The results of this research analysis can be trusted because the instruments used to measure the implementation of local government information systems, human resource competence, and financial statements have good validity.

Reliability Test

To find out how true the questionnaire is disseminated, a reliability test is carried out. If the Cronbach's Alpha value is more than 0.60 , it indicates that the variable is reliable and consistent in measuring the bound variable. This shows that the instrument is reliable

Table 2. Reliability Test Result

No	Variables / Indicators	Alpha > 0.6	Keterangan
1	Implementation of Government Information Systems	$0.707 > 0.6$	Reliable
2	Human Resource Competencies	$0.636 > 0.6$	Reliable
3	Quality of Financial Reports	$0.614 > 0.6$	Reliable

Source: Data processing; 2024

Based on table 2, Cronbach Alpha obtained an alpha result on the Regional Government Information System Implementation variable ($X1$) of $0.707 > 0.60$ so that it is declared realistic or feasible to use in this because it has a Cronbach alpha > 0.60 . The Human Resources Competency variable ($X2$) is $0.636 > 0.60$ so that it is declared realistic or suitable to be used in this because it has a Cronbach alpha > 0.60 . The Financial Report Quality Variable (Y) is $0.614 > 0.60$ so that it is declared reliable or suitable for use in this study because it has a Cronbach alpha > 0.60 .

Classical Assumption Test

1. Normality Test

The normality test aims to find out whether the research variables are normally distributed. To ensure that the data is distributed normally, the study used the Kolmogorov-Smirnov test, which was calculated using SPSS version 26.0. Sig (2-tailed) shows the result in the Asymp subline. Nearing the end. The data is considered normally distributed if the Sig (2-tailed) > 0.05.

Table 3. Normality Test Result
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		114
Normal Parameters ^{a,b}	Mean	0,0000000
	Std. Deviation	3.17308260
Most Extreme Differences	Absolute	0,060
	Positive	0,042
	Negative	-0,060
Test Statistic		0,060
Asymp. Sig. (2-tailed)		,200 ^{c,d}

Source: Data processing; 2024

The data follow a normal distribution, according to the normality test findings shown above. Because Asymp sig. is 0.200, which is greater than 0.05, this result is obvious.

2. Multicollinearity Test

Table 5. Multicollinearity Test Result

		Collinearity Statistics	
Model		Tolerance	VIF
1	Implementation Information Systems Government Area	0,805	1,242
	Competence Resources Human	0,867	1,154

Source: Data processing; 2024

The tolerance and VIF parameters allow one to check the results of the multicollinearity test, which is shown in the table above. The model did not show the occurrence of multicollinearity, as the findings showed, which showed a tolerance of 0.867, which was higher than 0.1, and a VIF value of 1.154, which was lower than 10.00.

3. Heteroscedasticity Test

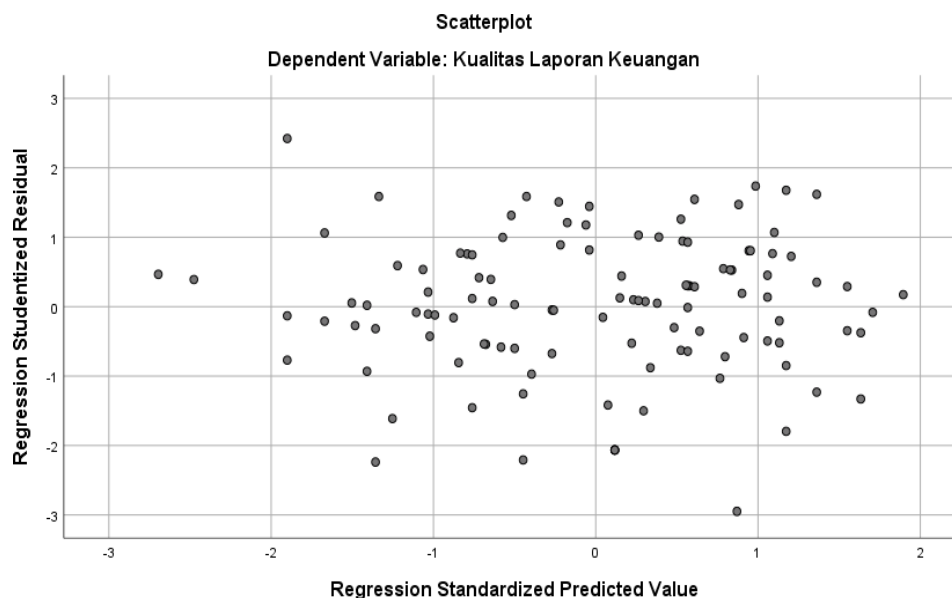


Figure 1. Scatterplot diagram

The model does not show heteroscedasticity, based on the results of the scatter diagram-based heteroscedasticity test. This result can be reviewed from the patterns in the scatter plot that do not form a specific pattern and are not collected in a certain position.

4. Multiple Linear Regression Test

Table 7. Multiple linear Regression Test Result

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	40,579	5,072		8,000	0,000
Local Government Information System	0,123	0,069	0,171	1,769	0,080
Human Resource Competencies	0,201	0,091	0,213	1,995	0,059

Source: Data processing; 2024

The variable of the Local Government Information System (X_1) on the Quality of Financial Statements (Y) shows a significance value of 0.080, which is greater than 0.05. In addition, the t-count of 1.769 is smaller than the t-table of 1.981. Therefore, H_0 and H_a are accepted, which means that the Regional Government Information System (X_1) variable has a positive and significant effect on the Quality of Financial Statements. The Human Resources Competency (X_2) variable on the Quality of Financial Statements (Y) has a significance value of 0.059, which is greater than 0.05. In addition, a t-count of 1.995 is greater than a t-table of 1.981. Thus, H_0 and H_a are accepted, which means that the Human Resources Competency (X_2) variable has a significant effect on the Quality of Financial Statements. The quality of Financial Statements is positively

and significantly influenced by the variables of Human Resources Competency (X_2) and Regional Government Information System (X_1).

The Influence of the Local Government Information System (X_1) on the Quality of Financial Reports (Y)

Based on the results of the research, the Regional Government Information System (X_1) is able to significantly improve the quality of the Financial Statements of the Regional Government of West Java Province (Y). This is due to the significance level of 0.080 (higher than 0.05) and the t-count value of 6.536 (higher than the t-table value of 1.981). Thus, it can be concluded that better local government financial reports can be realized with an effective local government information system. This research is in line with the research of Andhayani & Eltivia (2022) and Tumija & Erlambang (2023).

The Effect of Human Resource Competence (X_2) on the Quality of Financial Statements (Y)

The results of the study showed that there was no significant relationship between Human Resources Competence (X_2) and the Quality of Financial Statements of the West Java Provincial Government (Y). The calculated t-value of 1.995 is greater than the t-value of the table of 1.981 and the significance value of 0.059 is greater than 0.05, so it can be concluded that Human Resource Competence has a positive and significant effect on the Quality of the Financial Statements of the West Java Provincial Government. This research is in line with Goo's (2022) research which did not find a significant relationship between human resource competence and the quality of financial statements. This suggests that other factors, such as internal control systems, may play a more important role.

The Effect of Financial Report Quality (X_1) and Human Resource Competence (X_2) on Financial Report Quality (Y)

Based on the results of the linearity test, the correlation between the implementation of local government information systems and the quality of financial reports is proven to be linearly significant at a significance level of 5%. An F value of 8.113 indicates a very strong linear relationship pattern. Furthermore, it can be seen that there is a significant linear relationship between human resource competence and the quality of financial statements (Sig. = 0.002, F = 9.759) based on the results of the linearity test. Both studies found a strong linear relationship between independent variables (human resource competence and the implementation of local government information systems) and dependent variables (quality of financial statements). This is included in the very good category because it shows that these two independent variables play an important role in determining the quality of financial reporting. This research is in line with the research of Marcella Hemalia Anggraini & Putri (2024) and Nurazizah et al. (2024) who stated that the quality of financial statements is significantly influenced by the use of information systems and the ability of human resources simultaneously.

CONCLUSIONS

This instrument is used to measure the quality of local government financial statements, human resource competence, and the implementation of local government information systems. The results of the validity test show that this instrument is reliable. Meanwhile, the reliability test confirms that this survey is valid and appropriate to study how HR and SIPD competencies affect the accuracy of financial statements prepared by local governments. In addition, the normality test, which is a classic assumption test, found that the data in this study followed a normal distribution. The quality of financial statements correlates with human resource competence and SIPD adoption, according to the linearity test. Our model does not show multicollinearity events, according to the multicollinearity test. After that, it is possible to conclude from the heteroscedasticity test that the model is not subject to heteroscedasticity events. The results of the autocorrelation test also showed that the relationship was not statistically significant. Research within the West Java Provincial Government shows that there is a correlation between the competence of human resources and the quality of financial reports produced by local governments, as well as between the implementation of SIPD and the report. Because of the use of self-assessment questionnaire data, there is a potential for high perceptual bias and significant time constraints in this study. Individuals from every regional apparatus organization (OPD) in West Java Province participated in this study.

The researcher gave recommendations within the scope of West Java Province, OPD needs to prioritize improving the Regional Government Information System and Human Resources Competency in order to continue to improve the quality of local government financial reports. It can include more independent factors that are thought to affect the quality of financial statements for future research.

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