

THE INFLUENCE OF HUMAN RESOURCE COMPETENCE, THE APPLICATION OF REGIONAL FINANCIAL ACCOUNTING SYSTEMS, THE USE OF INFORMATION TECHNOLOGY, THE ROLE OF INTERNAL AUDIT, AND INTERNAL CONTROL SYSTEM FOR QUALITY LOCAL GOVERNMENT FINANCIAL STATEMENTS (EMPIRICAL STUDY ON OPD OF LAMPUNG TENGAH REGENCY)

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ABSTRACT

This study attempts to prove in empirical, the influence of human resources competence (X_1), implementation of regional financial accounting system (X_2), information technology utilization (X_3), the role of internal audit (X_4), and internal control system (X_5) on the quality of local government financial report (Y) in working units of Lampung central district. Sample in this research is taken directly of the population employees in working units in Lampung central district, by using the purposive sampling method obtained samples from 77 an employees who used as respondents. Methods of analysis in this study is the analysis of multiple linear regression. Analytical tools used in this research is the program SPSS Version 20. The result of this research prove that human resources competence, implementation of regional financial accounting system, information technology utilization, the role of internal audit and internal control system in partial and simultaneous have had a positive impact and significant on the quality of local government financial report in working units of Lampung central district

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1. INTRODUCTION

The phenomenon that emerges in public sector organizations in Indonesia is the strengthening of accountability demands for these public organizations, both at the central and regional levels. Accountability is a form of obligation to account for the success or failure of the implementation of the organization's mission in achieving goals and predetermined goals, through a medium of accountability that is carried out periodically (1). The phenomenon that occurs related to the audit report of the central Lampung district can be seen in the following table, namely:

Table 1. BPK's opinion on the LKPD of Lampung Province

No.	Pemda	2017	2018	2019	2020	2021
1	Provinsi Lampung	WTP	WDP	WTPDPP	WTP	WTP
2	Kab. Lampung Barat	WTP	WTP	WTP	WTP	WTP
3	Kab. Lampung Selatan	WDP	WDP	WDP	WDP	WTP
4	Kab. Lampung Tengah	WTP	WDP	WDP	WDP	WTP
5	Kab. Lampung Timur	WDP	WDP	WDP	WDP	WDP

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6	Kab. Lampung Utara	TW	TW	WDP	WTP	WTP
7	Kab. Mesuji	WDP	WDP	WTP	WTP	WTP
8	Kab. Pesawaran	WDP	WDP	WDP	WDP	WTP
9	Kab. Pesisir Barat	-	-	TMP	TMP	WDP
10	Kab. Pringsewu	TMP	WDP	WDP	WTP	WTP
11	Kab. Tanggamus	WDP	WDP	WTP	WTP	WDP
12	Kab. Tulang Bawang	WDP	WDP	WTP	WTP	WTP
13	Kab. Tl.Bawang Barat	WTP	WTP	WTP	WTP	WTP
14	Kab. Way Kanan	WTP	WTP	WTP	WTP	WTP
15	Kota Bandar Lampung	WTP	WTP	WTP	WTP	WTP
16	Kota Metro	WTP	WTP	WTP	WTP	WTP

Source : www.bpk.go.id/ihips, 2021

Judging from table 1.1 above, the opinion given by the Financial Audit Agency on the financial statements of the regional government of Lampung Tengah Regency from the fiscal year 2012 to 2016, had obtained a fair opinion with exceptions (WDP) in 2013, 2014, and 2015 which meant a decrease in accountability and transparency in the presentation of financial statements in accordance with applicable government accounting standards

the results of research by (2) state that; 1) The internal control system has a significant effect on the quality of financial statements. 2) The use of technology has a significant effect on the quality of skpa financial statements in Aceh Province. 3) Resource Competence has a significant effect on the quality of the financial statements of the Aceh Provincial SKPA. 4) The implementation of the regional financial accounting system has a significant effect on the quality of the financial statements of the Aceh Provincial Skpa.

This research is a replication of research conducted by (2). which makes employees of the Malang City Government Regional Apparatus Work Unit as the object of research, (2) stated that both partially and simultaneously the competence of human resources, the implementation of the government's internal control system, and government accounting standards have a positive and significant effect on the quality of the financial statements of the regional government of Malang city. Then based on (3) the author added a variable role of internal audit as one of the independent variables which affects the quality of local government financial statements. The difference from the previous research is in the object of research, namely in the previous research the object of the study was an employee at the Aceh Provincial SKPA, while in this study the author made the OPD of Lampung Tengah Regency as the object of research.

Agency Theory in Government

Agency theory is a relationship between two or more parties, where one party (agent) agrees to act with the consent of the other party (principal). (4), said that agency problems arise when principals delegate decision-making authority to agents. According to (4), This agency relationship causes two problems, namely the existence of asymmetric information where the agent generally has more information from the principal and there is a conflict of interest due to the inequality of purpose, where the agent does not always act in accordance with the purpose of the principal's interests. Thus, the agency problem arises because the agent arises because the agent has better information, has the opportunity to make decisions or act in accordance with his interests regardless of the interests of the principal.

Competency-Forming Components

Hutapea and Thoah (5) revealed that there are three main components of competency formation, namely:

- Knowledge (knowledge), information that an employee has to carry out his duties and responsibilities in accordance with the field he is engaged in (certain), for example computer languages.
- Ability (skill), something that an individual has to carry out a task or work charged to an employee. For example, the standard of behavior of employees in choosing work methods that are considered more effective and efficient.
- Individual behavior (attitude), feelings (happy-not happy, like-dislike) or reaction to a stimulus coming from outside. For example, the reaction to the economic crisis, the feeling of a salary increase

Regional Financial Accounting System

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As an effort to carry out local government accounting, regional heads establish a local government accounting system by referring to regional regulations on the principles of regional financial management, prepared based on the principles of internal control and government accounting standards (6)

Utilization of Information Technology

Technology is a machine for running information systems. Technology captures inputs, runs models, stores and accesses data, generates and delivers outputs, and controls the entire system. In a computer-based information system, technology consists of three components, namely computers, auxiliary storage, telecommunications, and software (7).

The Role of Internal Audit

The Role of Internal Audit In (8), internal supervision is all processes of audit activities that begin to review, evaluate and assess, monitor, and 17 other supervisory activities on the implementation of organizational duties and functions in order to provide positive confidence that activities have been carried out in accordance with established benchmarks effectively and efficiently for the benefit of the leadership in realizing good governance. Penelitian ini cenderung pada persepsi dari aparatur/SDM yang bekerja di lingkungan Pemda. Peran audit internal dianggap baik menurut pandangan dari aparatur/SDM yang menyusun laporan keuangan ketika dalam penugasannya auditor internal yang disebut Inspektorat bekerja secara profesional dan objektif dalam melakukan penilaian keandalan informasi keuangan, penilaian ketaatan maupun kinerja, serta penilaian efisiensi dan efektifitas program yang telah direncanakan oleh pihak yang diaudit

Internal Control System

An internal control system is defined as a process that is influenced by human resources and information technology systems designed to help organizations achieve a specific goal. Internal control is a way to direct, supervise, and measure the resources of an organization, and plays an important role in the prevention and detection of fraud. Internal control consists of policies and procedures used in achieving goals and guaranteeing or providing reliable financial information, as well as ensuring compliance with applicable laws and regulations. At the organizational level, the objectives of internal control relate to the reliability of financial statements, timely feedback on the achievement of operational and strategic goals, as well as compliance with laws and regulations (9)

Hypothesis Development

Competence of Human Resources towards the Quality of Local Government Financial Statements

H1: The competence of human resources has a significant effect on the quality of local government financial reports in OPDs in the regional government of Lampung Tengah Regency.

Application of Regional Financial Accounting System to the Quality of Local Government Financial Statements

H2: The implementation of the regional financial accounting system has a significant effect on the quality of local government financial statements in opds in the regional government of Lampung Tengah Regency.

Utilization of Information Technology to the Quality of Local Government Financial Statements

H3: The use of information technology has a significant effect on the quality of local government financial reports in OPD in the regional government of Lampung Tengah Regency.

The Role of Internal Audit on the Quality of Local Government Financial Statements

H4: The role of internal audit has a significant effect on the quality of local government financial statements in OPD in the regional government of Lampung Tengah Regency.

Internal Control System on the Quality of Local Government Financial Statements

H5: The implementation of the internal control system has a significant effect on the quality of local government financial reports in OPDs in the regional government of Lampung Tengah Regency.

2. METHOD

This research can be classified as field research using the survey method. The study will use the sample as the focus of the study to prove the hypothesis, therefore, the main activity is to take samples from the employee population at the OPD in the Central Lampung Regency Government. The type of data used is primary and secondary. The test instruments used are:

Validity Test

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The correlation coefficient of total items with Pearson Bivariate can be searched using the following formula

$$r_{ix} = \frac{n \sum ix - (\sum i) (\sum x)}{\sqrt{[n \sum i^2 - (\sum i)^2][n \sum x^2 - (\sum x)^2]}}$$

Information:

R_x = Item-total correlation coefficient (Pearson Bivariate)

i = Item score

x = Total score

n = Number of subjects

The test used a double-sided test with a significance level of 0.05. The test criteria are as follows:

- If $r \geq r_{table}$ (2-sided test with sig. 0.05) then the instrument or question items are significantly correlated to the total score (declared valid).

If $r < r_{table}$ (2-sided test with sig. 0.05) then the instrument or question items are not significantly correlated to the total score (declared invalid) (10)

Reliability Test

The formula used is:

$$r_{11} = \left[\frac{k}{k-1} \right] \left[1 - \frac{\sum \sigma_{b^2}}{\sigma^2} \right]$$

Information:

r₁₁ = Reliability of the instrument

k = The number of question items

$\sum \sigma_{b^2}$ = Number of grain variants

σ^2 = Total variant

For testing, usually using certain limits such as 0.6 is not good, 0.7 is acceptable, and above 0.8 is good (reliable). (10)

Hypothesis Test

Multiple Linear Regression Test

the model is as follows:

$$Y = b_0 + b_1 X_1 + b_2 X_2 + b_3 X_3 + b_4 X_4 + b_5 X_5 + e$$

Where:

b = Model regression coefficient

Y = Quality of Local Government Financial Statements

X₁ = Human Resource Competence

X₂ = Application of Regional Financial Accounting System

X₃ = Utilization of Information Technology

X₄ = Internal Audit Role

X₅ = Internal Control System

e = Error

Partial Regression Coefficient Test (t Test)

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The calculating t formula on regression analysis is:

$$t \text{ hitung} = \frac{bi}{Sbi}$$

Keterangan:

bi = Koefisien variable i

Sbi = Standar error variable i

Model Due Diligence (F Test)

To test the feasibility of the research model, an Anova test (F Test) is used with the following criteria:

- If the probability is less than the degree of significance ($\text{Sig.} \leq 5\%$), then the research model can be used or the research model is already feasible.
- If the probability is greater than the degree of significance ($\text{Sig.} > 5\%$), then the research model cannot be used or the research model is not feasible

3. RESULTS AND DISCUSSION

Descriptive statistics of the observed variables are HR Competence (X1), Application of Regional Accounting Systems (X2), Utilization of Information Technology (X3), The Role of Internal Audit (X4), Internal Control (X5) and Quality of Local Government Financial Statements (Y). The data is presented in the following table:

Table 2.
Descriptive Statistics

	N	Minimum	Maximum	Mean
Quality of Financial Statements	77	1	4	3,648
HR Competence	77	1	5	3,673
Implementation of Regional Financial Accounting System	77	1	5	3,592
Utilization of Information Technology	77	1	5	3,854
The Role of Internal Audit	77	1	5	3,649
Internal Control	77	1	5	3,623
Valid N (listwise)	77			

Source: Data Processing Results, 2021

From the table above for each variable, namely: for the financial statement quality variable, it is known that the maximum total answer score is 4, and the lowest answer is 1, while the average answer is 3,648. For the human resources competency variable, it is known that the maximum total answer score is 5 and the lowest answer is 1, while the average answer is 3,673. For variables applying the regional financial accounting system, it is known that the maximum total answer score is 5 and the lowest answer is 1, while the average answer is 3,592. Then for the variable utilization of information technology it is known that the maximum total answer score is 5, and the lowest answer is 1 while the average answer is 3,854. Then for the internal audit role variable, it is known that the maximum total answer score is 5, and the lowest answer is 1 while the average answer is 3,649. Furthermore, for the internal control variable, it is known that the maximum total answer score is 5, and the lowest answer is 1 while the average answer is 3,623.

Validity Test

And the r table obtained is compared with the magnitude of the value of r the result of statistical calculations or r calculations that can be seen in each variable by correlating each item score with the total

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score as follows:

Table 3
 Financial Statement Quality Validity Test Results

Indikator	r Hitung	r Tabel	Kondisi	Keterangan
Item1	0,909	0,224	$r \text{ Hitung} > r \text{ Tabel}$	Valid
Item2	0,901	0,224	$r \text{ Hitung} > r \text{ Tabel}$	Valid
Item3	0,908	0,224	$r \text{ Hitung} > r \text{ Tabel}$	Valid
Item4	0,826	0,224	$r \text{ Hitung} > r \text{ Tabel}$	Valid
Item5	0,908	0,224	$r \text{ Hitung} > r \text{ Tabel}$	Valid
Item6	0,801	0,224	$r \text{ Hitung} > r \text{ Tabel}$	Valid
Item7	0,872	0,224	$r \text{ Hitung} > r \text{ Tabel}$	Valid
Item8	0,773	0,224	$r \text{ Hitung} > r \text{ Tabel}$	Valid

Source: Data Processing Results, 2021

From the results of the validity test, then compare with r calculate the product moment (at a significant 0.05 with a 2-sided test) with r table. Of the outputs obtained, 8 items of the statement are declared valid, since r counts $>$ r the table. So it can be concluded that each of the items of the statement about the quality of financial statements is valid. Furthermore, the results of the validity test on the regulatory human resources competency variables are as follows:

Table 4
 Human Resources Competency Validity Test Results

Indikator	r Hitung	r Tabel	Kondisi	Keterangan
Item1	0,871	0,224	$r \text{ Hitung} > r \text{ Tabel}$	Valid
Item2	0,848	0,224	$r \text{ Hitung} > r \text{ Tabel}$	Valid
Item3	0,874	0,224	$r \text{ Hitung} > r \text{ Tabel}$	Valid
Item4	0,895	0,224	$r \text{ Hitung} > r \text{ Tabel}$	Valid
Item5	0,905	0,224	$r \text{ Hitung} > r \text{ Tabel}$	Valid
Item6	0,786	0,224	$r \text{ Hitung} > r \text{ Tabel}$	Valid
Item7	0,905	0,224	$r \text{ Hitung} > r \text{ Tabel}$	Valid

Source: Data Processing Results, 2021

From the results of the validity test, then compare with r calculate the product moment (at a significant 0.05 with a 2-sided test) with r table. Of the outputs obtained, 7 items of the statement are declared valid, since r counts $>$ r of the table. So it can be concluded that each of the items of the statement about the competence of human resources is valid. Then the results of the validity test on the variables of application of the regional financial accounting system are as follows:

Table 5
 Validity Test Results of the Implementation of the Regional Financial Accounting System

Indikator	r Hitung	r Tabel	Kondisi	Keterangan
Item1	0,828	0,224	$r \text{ Hitung} > r \text{ Tabel}$	Valid
Item2	0,807	0,224	$r \text{ Hitung} > r \text{ Tabel}$	Valid
Item3	0,815	0,224	$r \text{ Hitung} > r \text{ Tabel}$	Valid
Item4	0,901	0,224	$r \text{ Hitung} > r \text{ Tabel}$	Valid
Item5	0,861	0,224	$r \text{ Hitung} > r \text{ Tabel}$	Valid
Item6	0,877	0,224	$r \text{ Hitung} > r \text{ Tabel}$	Valid
Item7	0,858	0,224	$r \text{ Hitung} > r \text{ Tabel}$	Valid
Item8	0,855	0,224	$r \text{ Hitung} > r \text{ Tabel}$	Valid
Item9	0,808	0,224	$r \text{ Hitung} > r \text{ Tabel}$	Valid

Source: Data Processing Results, 2021

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From the results of the validity test, then compare with r calculate the product moment (at a significant 0.05 with a 2-sided test) with r table. Of the outputs obtained, 9 statements items are declared valid, since r counts $>$ r table. So it can be concluded that each of the items of the statement on the implementation of the regional financial accounting system is valid. Then the results of the validity test on the variables of information technology utilization are as follows:

Table 6
Validity Test Results of Information Technology Utilization

Indikator	r Hitung	r Tabel	Kondisi	Keterangan
Item1	0,868	0,224	r Hitung $>$ r Tabel	Valid
Item2	0,900	0,224	r Hitung $>$ r Tabel	Valid
Item3	0,869	0,224	r Hitung $>$ r Tabel	Valid
Item4	0,926	0,224	r Hitung $>$ r Tabel	Valid
Item5	0,920	0,224	r Hitung $>$ r Tabel	Valid
Item6	0,915	0,224	r Hitung $>$ r Tabel	Valid
Item7	0,890	0,224	r Hitung $>$ r Tabel	Valid
Item8	0,862	0,224	r Hitung $>$ r Tabel	Valid

Source: Data Processing Results, 2021

From the results of the validity test, then compare with r calculate the product moment (at a significant 0.05 with a 2-sided test) with r table. Of the outputs obtained, 8 items of the statement are declared valid, since r counts $>$ r the table. So it can be concluded that each of the items of the statement about the utilization of information technology is valid. Meanwhile, the results of the validity test on the variables of the role of internal audit are as follows

Table 7
Results of the Internal Audit Role Validity Test

Indikator	r Hitung	r Tabel	Kondisi	Keterangan
Item1	0,795	0,224	r Hitung $>$ r Tabel	Valid
Item2	0,812	0,224	r Hitung $>$ r Tabel	Valid
Item3	0,812	0,224	r Hitung $>$ r Tabel	Valid
Item4	0,841	0,224	r Hitung $>$ r Tabel	Valid
Item5	0,861	0,224	r Hitung $>$ r Tabel	Valid
Item6	0,822	0,224	r Hitung $>$ r Tabel	Valid
Item7	0,752	0,224	r Hitung $>$ r Tabel	Valid

Source: Data Processing Results, 2021

From the results of the validity test, then compare with r calculate the product moment (at a significant 0.05 with a 2-sided test) with r table. Of the outputs obtained, 7 items of the statement are declared valid, since r counts $>$ r of the table. So it can be concluded that each of the items of the statement about the role of the internal audit is valid. The validity test results against the internal control variables are as follows:

Table 8
Internal Control Validity Test Results

Indikator	r Hitung	r Tabel	Kondisi	Keterangan
Item1	0,769	0,224	r Hitung $>$ r Tabel	Valid
Item2	0,873	0,224	r Hitung $>$ r Tabel	Valid
Item3	0,816	0,224	r Hitung $>$ r Tabel	Valid
Item4	0,713	0,224	r Hitung $>$ r Tabel	Valid
Item5	0,723	0,224	r Hitung $>$ r Tabel	Valid
Item6	0,833	0,224	r Hitung $>$ r Tabel	Valid
Item7	0,816	0,224	r Hitung $>$ r Tabel	Valid
Item8	0,776	0,224	r Hitung $>$ r Tabel	Valid

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Item9	0,7067	0,224	$r_{\text{Hitung}} > r_{\text{Tabel}}$	Valid
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Source: Data Processing Results, 2021

From the results of the validity test, then compare with r calculate the product moment (at a significant 0.05 with a 2-sided test) with r table. Of the outputs obtained, 9 statements items are declared valid, since r counts $>$ r table. So it can be concluded that each of the items of the statement about internal control is valid.

Reliability Test

The results of testing the reliability of question items on the variable quality of financial statements, human resource competence, application of regional financial accounting systems, utilization of information technology, the role of internal audits, and internal control can be seen in the reliability statistics output of Cronbach's Alpha value in the table below:

Table 9
Reliability Test Results

No	Variabel	Nilai Cronbach's Alpha	Batas Reliabilitas	Keterangan
1	Quality of Financial Statements	0,937	0,60	Reliabel
2	HR Competence	0,932	0,60	Reliabel
3	Implementation of Regional Financial Accounting System	0,946	0,60	Reliabel
4	Utilization of Information Technology	0,959	0,60	Reliabel
5	The Role of Internal Audit	0,908	0,60	Reliabel
6	Internal Control	0,917	0,60	Reliabel

Source: Data Processing Results, 2021

Based on the data from the reliability test results in the table above, it is known that the average Cronbach's Alpha value is above 0.6 so that it can be concluded that the measuring instrument in this study can be said to be reliable

Data Normality Test

The data is declared to be normally distributed if the significance is greater than 0.05 (Prayitno, 2010:71), namely:

Tabel 10.
One-Sample Kolmogorov-Smirnov Test

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		Unstandardized Residual
N		77
Normal Parameters ^{a,b}	Mean	0,0000000
	Std. Deviation	0,52167701
Most Extreme Differences	Absolute	0,058
	Positive	0,058
	Negative	-0,052
Kolmogorov-Smirnov Z		0,507
Asymp. Sig. (2-tailed)		0,959

Source: Data Processing Results, 2021

From the above output it can be seen in the Column Kolmogorov –Smirnov and it can be known that the value of Asymp. significance for all variables greater than 0.05, then as per prayitno's statement (2010:71) it can be concluded that the population is normally distributed.

Hypothesis Testing

Multiple Linear Regression Analysis

Testing the influence of variables, namely the competence of human resources (X1), the application of the regional financial accounting system (X2), the use of information technology (X3), the role of internal audit (X4), and internal control (X5) on the quality of financial statements (Y) from the results of data processing can be formulated as follows:

Tabel 11
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.785	.553		6.847	.000
Kompetensi SDM	.247	.055	.247	4.465	.000
Penerapan Sistem Akuntansi Keuangan Daerah	.109	.040	.155	2.763	.007
Pemanfaatan Teknologi Informasi	.297	.042	.370	7.037	.000
Peran Audit Internal	.097	.048	.108	2.017	.047
Pengendalian Intern	.119	.037	.160	3.190	.002

a. Dependent Variable: Quality of Financial Statements

from table 4.16 above, the regression equation can be compiled as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + et$$

$$Y = 3.785 + 0.247X_1 + 0.109X_2 + 0.297X_3 + 0.097X_4 + 0.119X_5, \text{ that is to say;}$$

- a. The value of a = 3.785 means that if X1, X2, X3, X4, and X5 are 0 values, then Y (quality of financial statements) the value is 3,785. In other words, if the competence of human resources, the application

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- of the regional financial accounting system, the use of information technology, the role of internal audits, and internal control are zero, then the Y (quality of financial statements) is worth 3,785.
- Variable regression coefficient X1 (HR competence) of 0.247; this means that if the value of X1 (HR competence) increases by 1, Y (quality of financial statements) will increase by 0.247.
 - Variable regression coefficient X2 (application of the regional financial accounting system) of 0.109; this means that if the value of X2 (application of the regional financial accounting system) increases by 1, then Y (quality of financial statements) will increase by 0.109.
 - Variable regression coefficient X3 (utilization of information technology) of 0.297; this means that if the value of X3 (utilization of information technology) increases by 1, then Y (quality of financial statements) will increase by 0.297.
 - The regression coefficient of variable X4 (internal audit role) is 0.097; this means that if the value of X4 (the role of internal audit) increases by 1, then Y (quality of financial statements) will increase by 0.097.
 - The coefficient of regression of the variable X5 (internal control) is 0.119; this means that if the value of X5 (internal control) increases by 1, Y (quality of financial statements) will increase by 0.119.

While the numbers of the correlation coefficient and coefficient of determination can be seen in the Model Summary table as follows:

Tabel 12

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.985 ^a	.970	.967	.540

a. Predictors: (Constant), Internal Control, HR Competence, Internal Audit Role, Utilization of Information Technology, Implementation of Regional Financial Accounting System

Source: Data Processing Results, 2021

According to Sugiyono (2012) the guidelines for providing interpretation of the correlation coefficient are as follows:

- 0,00 – 0,199 = very low
- 0,20 – 0,399 = low
- 0,40 – 0,599 = medium
- 0,60 – 0,799 = high
- 0,80 – 1,000 = very high

From the results of the data processing (output) obtained the value of the Correlation coefficient (R) of 0.985, it can be concluded that there is a relationship that falls into the very high category between HR competencies, the application of the regional financial accounting system, the use of information technology, the role of internal audits, and internal control of the quality of financial statements in opds in the Central Lampung Regency Government. Then judging from the value of the coefficient of determination (R²) of 0.970 or 97%, it can be said that the percentage of contribution of the influence of independent variables (HR competence, application of regional financial accounting systems, utilization of information technology, the role of internal audits, and internal control) on the dependent variables of financial statement quality of 97% while the remaining 3% is influenced or explained by other factors that are not included in this model.

Regression Test (F Test)

The results of the F test can be seen in the ANOVA output from the results of multiple linear regression analysis. The stages for conducting the F test are:

Based on the output of the data process obtained F count of 452,279. Using a confidence level of 95%, $\alpha = 5\%$ then obtained F table for $n = 77$ of 2.34 because F calculates $>$ from F table then H_0 is rejected and H_a is accepted or there is a significant influence between the free variable simultaneously on the bound

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variable

So that based on the F test above, it can be concluded that there is a significant influence between HR competence, the implementation of the regional financial accounting system, the use of information technology, the role of internal audits, and simultaneous internal control on the quality of financial statements in opds in the Central Lampung Regency Government.

Hypothesis Test (t Test)

- a. Testing the coefficient of regression of the HR competency variable
Using a significance level of 0.05 due to a double-sided test then 2.5% and $n = 77$ obtained t table of $= 1.99394$. While the calculation t seen from the output of processing data is 4,465 (t calculate > t table) then based on this t test it is concluded that hr competence partially affects the quality of financial statements in OPD in the Central Lampung Regency Government.
- b. Testing of variable regression coefficients for the application of regional financial accounting systems
Using a significance level of 0.05 due to a double-sided test then 2.5% and $n = 77$ obtained t table of $= 1.99394$. While the calculation t seen from the output of processing data is 2,763 (t calculate > t table) then based on this t test it is concluded that the application of the regional financial accounting system partially has a significant effect on the quality of financial statements in OPD in the Central Lampung Regency Government.
- c. Testing the regression coefficient of information technology utilization variables
Using a significance level of 0.05 due to a double-sided test then 2.5% and $n = 77$ obtained t table of $= 1.99394$. While the calculation t seen from the output of processing data is 7,037 (t calculate > t table) then based on this t test it is concluded that the use of information technology partially has a significant effect on the quality of financial statements in opd in the Central Lampung Regency Government.
- d. Testing the regression coefficient of internal audit role variables
Using a significance level of 0.05 due to a double-sided test then 2.5% and $n = 77$ obtained t table of $= 1.99394$. While the calculation t seen from the output of processing data is 2,017 (t calculate > t table) then based on this t test it is concluded that the role of internal audits partially has a significant effect on the quality of financial statements in OPD in the Central Lampung Regency Government.
- e. Internal control variable regression coefficient testing
Using a significance level of 0.05 due to a double-sided test then 2.5% and $n = 77$ obtained t table of $= 1.99394$. While the calculation t seen from the output of processing data is 3,190 (t calculate > t table) then based on this t test it is concluded that internal control partially has a significant effect on the quality of financial statements in OPD in the Central Lampung Regency Government.

4. CONCLUSION

The purpose of this study is to determine the influence of human resource competence, the application of the regional financial accounting system, the use of information technology, the role of internal audits, internal control on the quality of local government financial statements in opds in the Central Lampung Regency Government. This study took a sample of 77 employees at the OPD in the Central Lampung Regency Government. The data collection method in this study used primary data (questionnaire distribution) and library research. In this study, the analytical tool used was multiple linear regesi statistics with the SPSS 20.0 program. The results of this study obtained the following conclusions:

- a. Based on the test results, that HR competence has a significant effect on the quality of local government financial statements in OPD in Lampung Tengah Regency Government.
- b. Based on the test results, that the implementation of the regional financial accounting system has a significant effect on the quality of local government financial statements in opds in the Central Lampung Regency Government.
- c. Based on the test results, the use of information technology has a significant effect on the quality of local government financial statements in OPDs in the Central Lampung Regency Government.
- d. Based on the test results, that the role of internal audit has a significant effect on the quality of local government financial statements in OPD in Lampung Tengah Regency Government.

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- e. 5. Based on the test results, that internal control has a significant effect on the quality of local government financial statements in OPDs in the Central Lampung Regency Government.

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