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# OPTIMIZING THE INFORMATION QUALITY OF FINANCIAL STATEMENT AND GOOD GOVERNMENT GOVERNANCE THROUGH INTERNAL CONTROL SYSTEM AND HUMAN RESOURCE COMPETENCE

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## ABSTRACT

*The purpose of this paper is to determine the influence of the internal control system and human resource competence on good government governance and its influence on the information quality of financial statements. The data collection method was a questionnaire distributed to 65 samples of the Regional Financial and Asset Management Agency (BPKAD) of South Sumatra Province. The collected data was processed using SPSS 27.00 with t-test and Path Analysis. The research results show that the internal control system and human resource competence have a positive effect on good government governance. The internal control system and human resource competence also have a positive influence on the information quality of financial statements, both directly and indirectly, mediated by good government governance. Apart from that, good government governance has a direct and positive effect on the information quality of financial statements. The results of this research can be helpful for the government as input and consideration in determining policies, especially regarding improving good government governance and the quality of information on government financial statements.*

**Keywords:** *Internal Control System; Human Resource Competence; Good Government Governance; The Information Quality of Financial Statement*

## INTRODUCTION

Good governance in Indonesia has been known since the 1990s, especially after various international financing institutions, for example, the World Bank, Asian Development Bank, and IMF, established "good governance" as the main requirement for each aid program (Qothrunnada, 2021). Good Government governance is a demand that the government sector must meet. Good governance is a form of success in carrying out the task of developing a region with planned goals. Every regional government must be able to manage the resources available in its region to achieve these goals, one of the most important of which is finance. Good governance can create quality government financial reports and emphasizes the process of managing government finances, both central government and regional government, as well as the involvement of stakeholders in the social, economic, and political fields as well as the empowerment of existing resources, human and financial, carried out according to their respective needs (Yusniyar et al., 2016). However, in reality, problems in regional financial reports are a form of government accountability towards the public/society that still leaves problems and doubts about its truth (Tua, 2015).

The form of accountability report for regional financial management for one fiscal year is a Regional Government Financial Report (LKPD). Government Regulation No. 71 of 2010 concerning Government Accounting Standards explains that quality financial reports must meet four qualitative characteristics: Relevant, Reliable, Comparable, and Understandable (Ningtyas & Widyawati, 2015). The Financial Audit Agency (BPK) will carry out the audit function and issue an audit opinion as an audit result, which can be used to assess whether or not there are fraudulent activities that lead to acts of corruption in local government (Liu & Lin, 2012). The external auditor's opinion on the presentation of financial reports in stages consists of No Opinion (TMP), Unfair (TW), Fair with Exceptions (WDP), and Fair Without Exceptions (WTP) (Dewi et al., 2019). South Sumatra Province received WTP opinions in the past few years, 5 in a row from 2017-2021. However, many problems are still found in South Sumatra, which shows that the South Sumatra government still has many weaknesses (Dewi et al., 2019). According to the Corruption Eradication Commission (KPK) report, throughout 2021, most cases of criminal acts of corruption in Indonesia occurred in the South Sumatra region, with a total of 30 cases (Dihni, 2022). This is contrary to the statement by Khan (1996) and Masyitoh et al. (2015), which states that the public sector audit process can help prevent corruption.

The auditor's criteria for providing an audit opinion on Regional Government Financial Reports (LKPD) are not limited to conformity with accounting standards and adequacy of disclosure but also an assessment of compliance with regulations and legislation and the effectiveness of the internal control system (Jehandun et al., 2020). Several factors may influence the quality of financial reporting, such as the effectiveness of internal control (Nurlis & Yadiati, 2017) and human resource competency (Nurlis & Yadiati, 2017). The results of the BPK's examination of 541 LKPD in 2021 revealed 6,965 findings containing 11,910 problems with weaknesses in the internal control system (SPI) and non-compliance with statutory provisions (BPK RI, 2022). These problems include 5,366 SPI weakness problems and 6,544 non-compliance problems, amounting to IDR 2.35 trillion.

Based on the findings above, this research focuses on the influence of the internal control system due to the many findings on internal control that occur and how human resource competence can influence the information quality of financial statements. As mentioned above, the South Sumatra Provincial Government has received WTP opinions from 2017 - 2021. However, the facts show that the most cases of criminal acts of corruption in Indonesia occurred in the South Sumatra region, with a total of 30 cases during 2021 (Dihni, 2022), which contradicts Khan's (1996) statement; Masyitoh et al., (2015) stated that the audit process in the public sector can help prevent acts of corruption. So, this research will test whether the human resource competence of the South Sumatra Provincial government is appropriate. As stated by

Ernawati and Budiyo (2019), human resources in an organization or company has a meaning that is as important as the job itself. Considering the critical role of human resources in an organization or company, human resources is a determining factor for an organization, and competency is an aspect that determines the success of an organization or company. Human resource competency needs to be considered because low competency in understanding the accounting field will significantly influence the quality of the reported financial statements (Lestari, 2020). Not only an internal control system and human resource competence are needed to produce good-quality financial reports, but good governance is also needed to produce good-quality financial reports because, up to now, there have still been frequent violations in the presentation of financial reports, such as accounting manipulation and fraud, which are detrimental to various groups (Sarwono & Munari, 2022).

Several previous studies that have been carried out have given different results. According to research conducted by Rahmawati et al. (2018), the internal control system has a positive effect on the quality of the financial reports of the South Tangerang City Government SKPD, while Drama (2014) states that the internal control system has no effect on the quality of local government financial report information. Based on the analysis results, it was also found that human resource competency has a positive effect on the quality of the DIY Provincial Government's Financial Reports (Pujanira, 2017). It is not in line with the results of research by Wijayanti (2017), which states that human resource competency does not have a significant effect on the quality of regional government financial reports at the DPPKAD of Sukoharjo Regency. Putra and Romli (2022) conducted research on good government governance, which shows that Good Government Governance influences the quality of financial report information in the Bandung City Regional Government. However, research conducted by Sari and Fadli (2019) shows that good governance has no effect on the quality of LKPD. Several previous studies that examined the relationship between internal control system variables, human resource competence, good government governance, and the quality of financial report information showed inconsistent results. Apart from that, previous research was still limited to the variables used. This research also departs from research by Triono & Dewi (2017), who examined the internal control system for the quality of Regional Government financial reports by adding the variables of human resource competence and good governance, as well as developing research conducted by Ningtyas and Widyawati (2015) which was only limited to the variable of effectiveness in implementing accounting standards to the quality of financial reports by expanding research using the internal control system variables, human resource competency and good government governance.

This phenomenon motivates researchers to empirically test the influence of internal control systems and human resource competence on good government governance and its impact on the information quality of financial statements. Because this research emphasizes the internal control system and human resource competency as indicators, the results will show which indicators are higher than other indicators so that the government can improve other indicators to reduce problems in preparing financial reports. Furthermore, it is hoped that this research can contribute ideas to the South Sumatra Provincial government to maximize the existing internal control system and the competency of its resources so that it can perform well and produce maximum-quality financial report information.

## LITERATURE REVIEW

### The Information Quality of Financial Statement

Statement of Government Accounting Standards (SPAP) No.1 defines *financial statements* as a structured report on a reporting entity's financial position and transactions (SAP, 2021). Financial reports are prepared to provide relevant information regarding the financial position and all transactions carried out by a reporting entity during a reporting period (SAP, 2021). The

financial statements are one factor that describes a region's performance. Disclosure of the accounting information in annual financial statements is a significant component in achieving public accountability tools. Regional governments are obligated to publish information through financial reports used as a basis for decision-making (Mahaputra & Putra, 2014). Financial report information in this research is considered quality if it meets the qualitative characteristics of financial reports in Government Regulation No. 71 of 2010. The qualitative characteristics of financial reports are normative measures that need to be realized in accounting information to fulfill its objectives. These qualitative characteristics are relevant, reliable, comparable, and understandable (PP No. 71 Tahun 2010, 2010).

### **Good Government Governance**

IFAC (2001) and Kewo and Tanor (2020) state that governance is related to processes, structure, accountability, and supervision, as well as the behavior of organizational leaders. Then good government includes the arrangements put in place to ensure that the goals expected by stakeholders can be implemented (IFAC & CFPA, 2014; Kewo & Tanor, 2020). Mardiasmo (2002) and Sari (2012) state that good governance and public sector accounting have a strong relationship, where public sector accounting is a tool for elaborating good governance into a more accurate setting. Good government governance is an effort of the government to provide services to the community, shown in performance achievements as stated in commitments (Arifin, 2017). According to The International Federation of Accountants (IFAC) (2001), the principles of good government in the public sector consist of Openness, Integrity, and Accountability (Kewo & Tanor, 2020).

### **Internal Control System**

Government Regulation No. 60 of 2008 defines the Internal Control System as an integral process of actions and activities undertaken continuously by the management and all employees to provide reasonable assurance on the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, asset safeguarding countries, and compliance with laws and regulations (Government Regulation Number 60 of 2008 about Internal Control System, 2008). In non-profit organizations, internal control is critical since their wage dependence is on donor finances, grants, and fundraising; before the agents render any help, they consider whether the association is fit for utilizing the assets as proposed (Ojua, 2016). According to Government Regulation No. 60 of 2008, the Government Internal Control System consists of several elements: Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring Internal Control.

### **Human Resource Competence**

Human resource competency is the ability of an individual, an organization (institution), or a system to carry out its functions or authority to achieve its goals effectively and efficiently (Rahayu et al., 2014). Optimal organizational targets can be achieved effectively and efficiently through control by competent resources (Sudiaranti et al., 2015). If the human resources of an organization or agency are not competent, then the quality of the regional financial reports issued will decrease/be less quality (Oktavia & Rahayu, 2019). However, if the human resources of an organization or agency are competent, then the results of the regional financial reports issued will be of good quality. Spencer and Spencer (1994), Hutapea and Thoha (2008), and Dewi et al. (2019) revealed that there are three main components of the formation of competence: knowledge, skills, and behavior.

## RESEARCH METHODOLOGY

### Types of Research

The type of research used in this research is quantitative research with primary data and data collection techniques using questionnaires. The population in this study were all employees who worked at the Regional Financial and Asset Management Agency (BPKAD) of South Sumatra Province. The sampling technique in this research uses a nonprobability sampling method with a purposive sampling approach. The samples in this study were staff/employees in the Budget Sector, Treasury Sector, Accounting Sector, and Regional Property Sector at BPKAD South Sumatra Province, namely 65 samples with criteria chosen by researchers. The criteria are: 1) employees had worked for at least one year, 2) taking into account that the staff in this field is the party directly involved in recording the Department's financial transactions, and 3) one of the sections tasked with producing government financial statements.

The variables used in this research are Internal Control System (X1), Human Resource Competence (X2), Good Government Governance (Y), and Information Quality of Financial Statements (Z), and each variable is measured on a 1 - 5 Likert scale. The operational dimensions of the variables used in the Internal Control System (X1) variable are Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring Internal Control, which are based on Government Regulation No. 60 of 2008. The measurement of the Human Resource Competence variable (X2) is based on Spencer and Spencer (1994), Hutapea and Thoha (2008), and Dewi et al. (2019) that revealed the three main components of the formation of competence, which are knowledge, skills, and behavior. The variable operational dimensions of Good Government Governance (Y) are based on The International Federation of Accountants (IFAC) (2001), which said that the principles of good government public sector consist of Openness, Integrity, and Accountability (Kewo & Tanor, 2020). Meanwhile, the measurement of the Information Quality of Financial Statement (Z) variable is based on qualitative characteristics that need to be realized in accounting information in order to fulfill its objectives, namely are relevant, reliable, comparable, and understandable (Government Regulation No. 71 of 2010, 2010).

### Data Analysis Techniques

The data analysis technique in this research uses a partial significance test (t-test) to test whether the hypothesis is true or false and then analyzes it using path analysis. The model will have two equations in path analysis, which can be described as follows.

Structural Equation 1:

$$Y = pYX_1 + pYX_2 + e_1 \quad (1)$$

Structural Equation 2:

$$Z = pZX_1 + pZX_2 + pZY + e_2 \quad (2)$$

X1 is Internal Control System, and X2 is Human Resource Competence. Variable Y is Good Government Governance, and variable Z is The Information Quality of Financial Statement. The next step to complete the structural equation is calculating the path coefficient. The path coefficient can be calculated using the formula (Dewi et al., 2019):

$$e_1 = \sqrt{1 - R^2} \quad (3)$$

$$e_2 = \sqrt{1 - R^2} \quad (4)$$

**RESULTS AND DISCUSSION**

**Results of Partial Significance Test (t-test)**

The t-test was planned to test the hypothesis in this examination, both in Equation (1) and Equation (2). The test utilizes a significance level of 0.05. The value of the t table in Equation (1) is  $df = 62$  ( $df = 65 - 2 - 1$ ), and the value of the t table in Equation (2) is  $df = 61$  ( $df = 65 - 3 - 1$ ). The t-test results can be seen in Table 2 and Table 3 as follows.

**Table 2. Partial Significance Test of Equation 1**

Model		Coefficients <sup>a</sup>			t	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	6.154	3.653		1.685	.097
	Internal Control System	.427	.053	.695	8.132	.000
	Human Resource Competence	.120	.052	.195	2.280	.026

a. Dependent Variable: Good Government Governance

Table 2 partially shows the influence of the internal control system and human resource competence on good government governance. The t-test results in Eq. (2) can be seen in Table 2. Table 2 shows the test results given in Eq. (2), which partially shows the influence of the internal control system, human resource competence, and good government governance on the information quality of financial statements.

**Table 3. Partial Significance Test of Equation 2**

Model		Coefficients <sup>a</sup>			t	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	9.726	4.001		2.431	.018
	Internal Control System	.330	.081	.494	4.084	.000
	Human Resource Competence	.135	.059	.202	2.307	.024
	Good Government Governance	.253	.136	.233	1.864	.067

a. Dependent Variable: Information Quality of Financial Statement

**Path Analysis**

The results of the path analysis are presented in Table 4.

**Table 4. Determinant Coefficient of Equation 1**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.805 <sup>a</sup>	.648	.637	2.487

a. Predictors: (Constant), Human Resource Competence, Internal Control System

Based on Table 4, to calculate the path coefficient, the following formula is used:

$$e1 = \sqrt{1 - R^2} = \sqrt{1 - 0.648} = 0.59329$$

Meanwhile, structural equation 1, based on Table 2 and Table 4 above, can be known as follows:

$$Y = 0.695 X1 + 0.195 X2 + 0.59329 e1$$

**Table 5. Determinant Coefficient of Equation 2**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.815 <sup>a</sup>	.664	.648	2.663

a. Predictors: (Constant), Good Government Governance, Human Resource Competence, Internal Control System

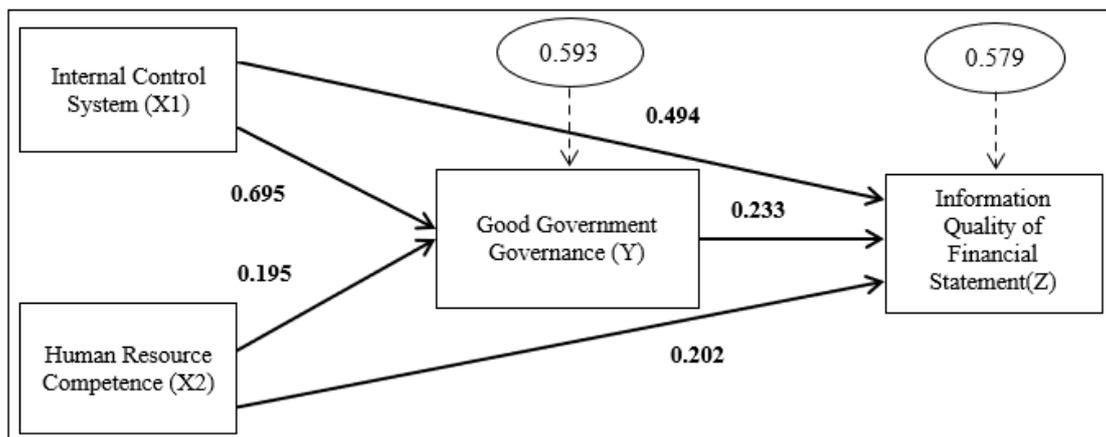
Based on Table 5, to calculate the path coefficient, the following formula is used:

$$e2 = \sqrt{1 - R^2} = \sqrt{1 - 0.664} = 0.57965$$

Meanwhile, structural equation 2, based on Table 3 and Table 5 above, can be known as follows:

$$Z = 0.494 X1 + 0.202 X2 + 0.233Y + 0.57965 e2$$

These structural equations can be explained by illustration with the path analysis structural model as follows.



**Figure 1. Hypothesis Testing Results**  
Source: Designed and developed in this research

Then to find out the direct effect, indirect effect, and path coefficient of each variable that can be influenced is shown in the Table 6.

**Table 6. The Direct and Indirect Influence**

Variable	Path	Direct Influence	Indirect Influence	Total
X1 → Y		0.695		0.695
X2 → Y		0.195		0.195
Y → Z		0.233		0.233
X1 → Z		0.494	0.695 x 0.233 = 0.1619	0.6559
X2 → Z		0.202	0.195 x 0.233 = 0.0454	0.2474
e1	0.59329			0.59329
e2	0.57965			0.59329

**Internal Control System on Good Government Governance**

Variable internal control system directly has a positive and significant effect on good government governance. Every improvement to the internal control system will increase good

government governance by 69.5%. The results also show that the internal control system is the variable that most influence Good Government Governance. The implementation of a good and effective internal control system in the Sumatera Selatan government will provide good government governance and support improving good government governance. There are five elements in the internal control system, i.e., control environment, risk assessment, control activities, information and communication, and monitoring. Based on the results of the recapitulation of respondents' answers to the elements of the control environment, the highest indicator is that the BPKAD of South Sumatra Province has a leader who has given appropriate authority to employees according to their level of responsibility in order to achieve the goals of the Government Agency. It shows that the leaders' role is crucial in the control environment in implementing an internal control system to realize Good Government Governance. In the information and communication element, information was provided in a timely manner and allowed appropriate corrective action to be taken. It aligns with research by Puspa and Prasetyo (2020), which states that institutional leaders must identify, record, and communicate information correctly and at the right time to realize the information and communication elements in the internal control system. The results of testing this hypothesis support research conducted by Simon & Mas'ud (2016), who said that internal control systems have a positive and significant effect on good governance in the Regional Work Unit (SKPD) Selayar Islands District. In general, this research supports Government Regulation Number 60 of 2008, which states that the Internal Control System is an integrated process of actions and activities carried out continuously by leadership and all employees to provide adequate confidence in achieving organizational goals.

### **Human Resource Competence on Good Government Governance**

The human resource competence variable directly has a positive and significant effect on good government governance. It means that human resource competence will increase good government governance by 19,5%. The better the competence of Sumatera Selatan government employees, the better the good government governance of the Sumatera Selatan government. These results support research conducted by Limbong et al. (2019), where employee competence has a significant influence partially and simultaneously in applying good government governance in the Ministry of Religious Affairs of the Republic of Indonesia. The dimensions applied in this research are knowledge, skills, and behavior. Currently, the most influential indicator for BPKAD in South Sumatra Province is knowledge, where most BPKAD employees understand the main tasks, functions, and job descriptions well. The placement of resources is a deciding factor in acknowledging good government governance because of their position not only as a regulator but also as a controller to accomplish the institution's objectives (Dong et al., 2019). Therefore, it is essential to be prepared as indicated by the capabilities expected to complete public service tasks more effectively and proficiently to realize Good Governance Governance.

### **Internal Control System on the Information Quality of Financial Statements**

The internal control system variable has a positive effect on the information quality of financial statements both directly and indirectly. From the results, it is also known that the variable that most influences financial statement information quality is the internal control system variable. It means that if the internal control system improves, the information quality of financial statements will also increase, both directly and through the mediation of good government governance. The results of this research show that the internal control system at BPKAD South Sumatra Province is effective and in accordance with the regulations set by the government. In preparing financial reports, care has been taken to pay attention to leaks or leaks irregularities in financial statements. The leadership monitors by consistently reviewing and evaluating

information and making improvements so that the leadership always has a plan for further management or reducing the risk of existing violations. The results of testing this hypothesis support research by Mahaputra and Putra (2014) that said the internal control system has a positive and significant effect on the quality of financial reporting information in SKPD Gianyar Regency. Furthermore, Karsana and Suaryana (2017) explained that the high quality of Regional Government financial statements is also determined by how good the internal control of Regional Government Institutions is.

### **Human Resource Competence on the Information Quality of Financial Statements**

Human resource competence has a positive effect on the information quality of financial statements both directly and indirectly. These results show that if human resource competence increases, the information quality of financial statements will also increase. Both directly and through mediation, good government governance. Based on the results of the questionnaire on the knowledge dimension, most employees at BPKAD South Sumatra Province understand the accounting cycle well and read literature in the form of accounting journals and accounting books to upgrade their accounting knowledge. It also supports the influence of HR competency on the quality of information of financial statements at BPKAD South Sumatra Province. These results support research conducted by Zai et al. (2020), which states that human resource competency has a significant positive effect on the information quality of financial statements at BPKAD West Nias Regency. Zai et al. (2020) further explained that competent human resources will be able to complete their work efficiently and effectively. The existence of human resource competence will support the timeliness of making financial reports. So, competent human resources are needed to produce quality financial statements.

Different from the results of this research, Latifah's (2019) research states that human resources have no effect on the quality of information on regional financial reports in Bantul Regency. This illustrates that the SKPD in Bantul Regency does not yet have competent human resources to prepare regional financial reports. According to Latifah (2019), this is characterized by the number and competency of financial management human resources not being in line with needs. Apart from that, financial management human resources do not have an adequate understanding of financial management, especially the preparation of financial reports.

### **Good Government Governance on the Information Quality of Financial Statements**

Good government governance variables have a positive effect on the quality of information in financial statements. This means that if good government governance increases, the information quality of financial statements will also increase. Every increase in good government governance will increase the information quality of financial statements by 23.3%. The most influential indicator for the Good Government Governance variable in BPKAD South Sumatra Province is accountability. Public accountability is a measure or standard that shows the degree of conformity of implementing public policy formulation with the legal regulations and legislation that apply to the organization concerned (Armando, 2013; Sholohah et al., 2019).

The results of this hypothesis testing support research conducted by Yusniyar et al. (2016), which states that good governance has an influence on the quality of financial statements in SKPA in the Aceh Government. Better implementation of the principles of good governance in the South Sumatra Province government will significantly contribute to improving the quality of information on the South Sumatra Province regional government's financial statements. However, these results are not in line with research by Sholohah et al. (2019), which states that the Semarang City Government has implemented financial transparency and accountability for regional financial management so that the public can know the performance that has been achieved and the form of responsibility for the use of public funds. However, there is still a lack of public participation in knowing about government

performance, and only the truth is demanded. This is still not optimal in conveying information to the public, so the results of Sholohah et al.'s (2019) research are that good government governance has no effect on the quality of financial reports.

### **CONCLUSIONS, LIMITATIONS AND RESEARCH RECOMMENDATIONS**

Based on research conducted at the South Sumatra Provincial Government, several issues can be concluded. First, the Internal Control System and Human Resource Competence have a significant positive effect on Good Government Governance in the South Sumatra Provincial Government. Then, the Internal Control System and HR Competency show a positive and significant influence on the Information Quality of Financial Statements in the South Sumatra Provincial Government, whether mediated directly or indirectly by Good Government Governance.

The findings of this research can develop existing accounting literature and strengthen previous research related to the quality of financial report information and the factors that influence it. Apart from that, the results of this research can also provide empirical evidence for academics and considerations for conducting further research. Based on the perspective of practical implications, the results of this research can be useful for the South Sumatra Provincial Government as input and consideration in determining policies, especially regarding improving good government governance and the information quality of financial statements.

The suggestions that researchers can give are that all Provincial Governments can make various improvements in internal control systems and human resource competencies to improve more optimal Good Government Governance to improve the information quality of financial statements. Apart from that, researchers realize there are still many weaknesses in this research due to several limitations. This research was only conducted at the Regional Financial and Asset Management Agency (BPKAD), South Sumatra Province, so the results of this research cannot be generalized to all objects; it is hoped that future research can expand the research area in other regions and use more samples so that the research is more accurate.

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