

The Influence Of Human Resource Competency On The Quality Of Financial Reports With The Internal Control System As A Moderating Variable (Study On The Government Of Maluku Province)

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Abstract

For test in a way empirical . influence variable moderation system internal control over connection competence source Power man to quality report finance Maluku Provincial Government . Research results This have implications for development knowledge accountancy especially in organizations sector public , which is related with improvement quality report finance government area . With thus results study this also has implications For push direction research accountancy sector public (government) in analyze more carry on about variable others that affect quality report finance government area . The purpose of this is to study This is For know in a way empirical influence influence variable independent competence source Power human (X) against variable dependent quality report finance (Y), as well as Moderate Regression Analysis (MRA) testing for test influence variable moderation system internal control (Z) in to moderate connection variable independent to dependent on OPD in the Government Maluku Province . Test results to Responses from 145 respondents

Keywords: *Timeliness; audit report; determinant.*

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I. Introduction

Accountability can interpreted as form obligation be accountable success or failure implementation mission organization in reach goals and objectives that have been set previously , through a media of responsibility implemented answer in a way periodic .

Report finance government produced must fulfil principles appropriate time and arranged with follow Standard Accountancy Government (SAP) according to with Regulation Government Number 71 of 2010. With emit report accountability in form report finance , government has do effort significant For increase transparency and accountability management finance good at level government center and also government area .

Government is entity reporting entity that must make report finance as form his accountability because : (1) the government to master and control significant sources ; (2) use sources by the government can impact wide to people's welfare and economy ; and (3) exists separation between management and ownership sources the .

Basically government area make an effort compile report finance with use system accountancy finance expected area capable realize achievement transparency and accountability . Accountability and transparency the intended For ensure that management finance government that is carried out apparatus government walk with Good .

Report Finance Regional Government (LKPD) every the year get evaluation in the form of opinion from the Supervisory Board Finance (BPK). When BPK provides Unqualified Opinion Exceptions (WTP) to Report Finance Regional Government (LKPD), meaning can it is said that report finance a entity government area the presented and expressed in a way reasonable and quality .

Based on results inspection BPK on 542 LKPD in 2022, BPK gave 496 Fair Opinions Without Criteria Exception (WTP) or 91% of amount overall government area . While that , there are 41 governments areas that get Fair opinion With Exceptions (WDP) and 5 governments areas that get Opinion Not Stated Opinion (TMP).

Problems that affect fairness presentation of the 2022 LKPD so that Not yet to obtain WTP opinion includes ; cash deficit in the treasury expenditure Not yet restored with deposit to regional treasury , assets still No recorded and/ or No can traced its existence , realization shopping goods and services No in accordance with terms and/ or No supported with proof accountability and advantages payment Because lack of work volume , non-conformity specification work , as well as the planning and implementation process work that is not comply provision Not yet restored with deposit to the regional treasury

Phenomenon report finance government is something interesting thing For under review more continue . From the information obtained from the BPK of Maluku Province , can concluded that inside report finance government Still Lots presented data that is not appropriate . Apart from that, there are still Lots successful deviations found by the Audit Board Finance in audit report implementation finance government .

Beside that, a lot of the apparatus that is given task as treasurer and manager finance others in several OPDs that do not own background education accounting and not own proven expertise in form certification in accordance task main points and their functions.

Other factors that can influence quality report finance government area is system internal control. System government internal control, furthermore called SPIP, is system internal control is carried out in a way comprehensive in the environment government central and government area. SPIP can made into indicator beginning in evaluate performance a entity.

Issue about system internal government control (SPIP) also gets attention Enough big. Audit Board Finance (BPK) as external auditor always test strength system This internal control (SPI) is in every the examination he conducted For determine wide scope of testing to be carried out implemented. Some institution the watch also criticized the weakness of SPI implemented in government, so that open a very big opportunity for the occurrence deviation in implementation budget (APBN/APBD) The next thing that influences quality report finance government area is utilization technology information. Technology Information is a studies design, implementation, development, support or management system information based on computers, especially in hardware applications (devices) hard) and software (devices) soft computer).

Agency Theory

Agency theory is concept that explains connection contractual between principals and agents. The principal is the party providing mandate to party others, namely agents, for do all activity on principals names in its capacity as taking decision (Jensen & Meckling, 1976). In reporting finance, the government acts as agent have obligation serve useful information for users information finance government in action as principal in evaluate accountability and making decision Good decision economic, social, and political as well as Good in a way direct or No direct through its representatives (Nurillah, 2014 in Maydiyanti, 2020).

Report Finance Regional Government (LKPD)

Regional Finance is all rights and obligations that can be rated with money, also everything something, good in the form of money or items that can be made into riches area throughout Not yet owned or controlled by the State or more area tall as well as parties other according to with regulation applicable legislation (Halim and Damayanti, 2017).

Report finance government is representation position finance from transactions carried out by a entity government (Bastian, 2006). Report Finance The government basically is assertion from party management government that informs condition finance government to the stakeholders interests (stakeholders). Based on Law No. 17 of 2003 concerning State Finance, government central and regional must make report finance as form accountability. Based on Regulation Government Regulation No. 71 of 2010 states about principle accounting and reporting finance. Principles the is the basis of accounting, value historical, realization, substance to outdo formal form, periodicity, consistency, disclosure complete and presentation in a way reasonable.

Quality report finance can measured based on ten characteristics, namely: can understood, relevant, materiality, reliability or reliability, presentation honest, substance outdo form, neutrality, consideration healthy, complete and able compared (Bastian in Rahmat and Mar'ani, 2020). For can compile report quality finance so use system technology information like SIPD is very required For reduce level errors and inaccuracies in compilation report finance.

Competence Human Resources (HR)

Competence according to the Big Indonesian Dictionary is authority (power) to determine (decide) something), ability control grammar a Language in a way abstract or inner. According to Spencer and Spencer, Dubois, et al (2014) competence is " characteristic base someone who exists the relationship cause and effect with performance great work normal or with effectiveness Work ".

Byhan, et al., quoted by Efendi (2015), stated that competence is a bunch behavior specific that can observed and needed by someone For success in do role and achieve the company's targets. Then it is said that the competency model describe combination behavior between knowledge, skills, with required characteristics For show his role in organization in a way effective and appropriate performance in the organization. From several definition on can concluded that competence is a capable ability fulfil what the job requires and relates to with performance Work in a organization. Competence is underlying characteristics somebody reach high performance in his job. Therefore that, competence source Power man can measure performance budget and taking decision For reach desired results and goals, are also role important use develop self employee in his field.

Internal Control System

The objectives of internal control in the Regional Government are regulated in PP No. 60 of 2008 that Internal control is a process that is integral to the actions and activities carried out in a way Keep going continuously by the leadership and all employee For give belief adequate on achievement objective organization through effective and efficient activities, reliability reporting finance, security state assets, and obedience to regulation legislation.

Internal control is defined as a process that is influenced by sources Power human and system technology designed information For help organization reach a objective certain . Internal control is a method For directing , supervising , and measuring source Power a organization , as well as play a role important in prevention and detection embezzlement (fraud).

Internal control consists of on policies and procedures used in reach targets and guarantees or provide information reliable finance , as well as ensure obeyed applicable laws and regulations . At level organization , goals internal control related with reliability report finance , feed the right way back time to achievement goals operational and strategic , as well as compliance with laws and regulations , (Arfianti , 2011)

Development Hypothesis

Influence Competence Human Resources To Quality Report Finance Local government

According to Wirawan (2019), the source Power man is source power used For move source Power other For reach objective organization . Source Power man is factor it is important that the report finance government the resulting area can quality . For that , each OPD must own source Power human being who has competence related management finance good area .

Djaafar in Yanto (2013) stated that source Power quality human being is source Power human being in control science and technology as well as have a sense of responsibility answer to life humans and creatures life others and feel that man have connection functional with system social .

This matter in accordance with stewardship theory states that public as the principal entrusts government as a steward for manage organization (government) for success organization . Source Power man will more prioritize interest organization with method maximize competence in matter finish duties and functions in order to achieve objective its organization .

Source Power competent human being , supported with background behind education accounting , often follow education and training , have experience in the field finance , good behavior , and responsibility to work . The results of research by Nurdin, Lestari and Wahyuni (2024) stated that that competence source Power man influential to quality report finance government area . Reol , Sabulon and Bahara (2023) stated that quality source Power man influential positive to quality report finance government area . Based on the description above , then hypothesis third outlined as following ;

H1: Competence resource man influential to quality report finance government area .

Influence Competence Human Resources To Quality Report Finance Local Government With Internal Control System As Variables Moderation .

Implementation of Internal Control in government area need apparatus capable local government understand and master Regulation Government Regulation (PP) No. 60 of 2008 concerning Government Internal Control System . Knowledge and skills obtained through training apparatus , while attitude related work with psychology individual Keep going developed through environment motivating work apparatus For carry out his job with good (Khotima , Bawono and Mustafa, 2021).

Internal Control System is a process that is integral to the actions and activities carried out. in a way Keep going continuously by the leadership and all employee For give belief adequate on achievement objective organization through effective and efficient activities , reliability reporting finance , security state assets , and obedience to regulation legislation . Understanding system internal control is not can released from role HR competency . In research Pebriani (2019) found that HR competencies moderated by SPI have an effect significant to LKPD quality . Research by Rosa, Rispantyo and Kristianto , (2020) also shows results show system internal control is capable to moderate connection competence source Power man to quality report finance government area . Next research by Rahmawati, Sonita, Kholid and Sfyani , (2022) also shows results system internal control mediates connection between competence source Power man with quality report finance Regional Government . Based on the description above , then hypothesis second outlined as following ;

H2: System internal control moderates influence competence resource man to quality report finance government area .

II. Research Methods

According to Sugiyono (2019), population is a generalized area consisting of above : object / subject that has quality and characteristics certain conditions set by researchers For studied and then withdrawn conclusion . Population in study This is employees in the Organization Regional Apparatus (OPD) in Government Maluku Province with details as following :

No	Information	Amount
1	Service	23
2	Body	8
3	Regional Secretariat / Bureau	9
4	Setwan	6
Total		46

Source : Official Portal of Maluku Province

According to Sugiyono (2019), sample is part from the number and characteristics possessed by the population in question . The sample which is Respondent in study This is apparatus government working on the part finance , especially apparatus government field accountancy as well as use technology information in finish his job

Understanding Variables Operations and Measurement

Internal Control System (Z); is a process that is integral to the actions and activities carried out in a way Keep going continuously by the leadership and all employee For give belief adequate on achievement objective organization through effective and efficient activities , reliability reporting finance , security state assets , and obedience to regulation legislation . (Wulandari and Yulianti, 2023).

- a. Control Environment
- b. Assessment Risk
- c. Control Activities
- d. Information and Communication
- e. Monitoring

(Regulation Government Number 60 of 2008 concerning system internal government control)

1. Leader always do inspection and conduct evaluation to quality internal control .
2. Organization Regional Apparatus (OPD) has own standard competence For every duties and functions .
3. Leader do analysis risk in a way complete to possibility the emergence violation .
4. Leader own plan management or reduce risk violation .
5. Policy and also procedure security has set with Good .
6. Agency Government has develop plan For identification and also security on all transaction .
7. Information provided in a way appropriate time and channel communication implemented in a way effective .
8. Users budget / cash holder submits the Accountability Letter (SPJ) on time .
9. Organization Regional Apparatus (OPD) always follow up every results findings / review .
10. Leader always review and evaluate findings that show existence weaknesses and needs repair

Competence Human Resources (X) ; is ability source Power man For carry out duties and responsibilities answer that given to him with supplies sufficient education , training and experience adequate . Source Power man user system sued For own level skill accountancy adequate or at least own will For Keep going learn and hone ability in the field accounting . Ability source Power man That himself plays a very important role in produce quality information , (Anisa Koto , 2019)

- a. Knowledge ,
- b. Expertise ,
- c. Behavior

(Wardani and Ika, 2019)

1. Understand Standards , regulations area as well as provision regulation legislation understand cycle accountancy with Good .
2. Upgrading the rade knowledge I in the field accountancy .
3. Able to compose and present report finance government based on Standard .
4. Follow training related with administration report finance .
5. Work based on practices that can accepted in a way general with put forward ethics and code ethics .
6. Reject every intervention from a boss who can cause violation to regulation .

Quality Report Finance (Y); is conformity information finances presented by a entity with standard accountancy government that provides benefits and fulfill user needs during period certain , (Wulandari and Yulianti, 2023).

- a. Relevant ,
- b. Reliable,
- c. Can compared to ,
- d. Can understood .

(Regulation government Number 71 of 2010)

1. Report finance in accordance with Standard .
2. Compilation report finance appropriate time .
3. Information presented in report finance in accordance with the actual condition .
4. The information I have serve in report finance free from material misstatements .
5. Information in report finance can compared to with period previously .
6. Compilation report finance use policy accounting that has been set up in Standard .
7. Report finances that i make , compose in a way systematic .
8. Information presented in report finance clear can understood by users

III. Results And Discussion

Influence Competence Human Resources To Quality Report Finance Government Maluku Province .

Hypothesis First study is “ competence source Power man influential to quality report finance”. Test results hypothesis through t- statistic test show variable competence source Power man relate positive with quality report finance with mark coefficient of 0.376 and mark probability of 0.000. This result If measured with degrees significant used is 0.05 then concluded , there is influence positive significant competence source Power man to quality report finance , so that proposed hypothesis in study This accepted .

The results show existence connection positive meaning , relationship between second variable the in one direction . If

the apparatus government especially those who work in field finance in OPD has own competence good resources in accordance with task the main points and their functions , will impact for the more Good quality report finances generated . On the other hand , if competence resource apparatus Still low , has implications for the decline quality report finances presented Government Maluku Province . Besides that , influence significant show competence resource man own influence big in increase quality report finance . Or in other words, quality a report finances generated by the Government Maluku Province is influenced in a way directly by the competencies possessed its apparatus .

Analysis results descriptive statistics shows the actual average of the variable competence source Power man more big from its theoretical average . This result indicates that competence source Power human in Government OPD Maluku Province tends to well . Next , if the actual average variable the measured with indicator variable , then Respondent tend state agree on every indicator meant . It means that apparatus finance in Government OPD Maluku Province has understand Standard Accountancy Governance (SAP) and regulations area as well as provision regulation legislation about management finance area . In addition , the apparatus finances in OPD always upgrade knowledge in the field accountancy with follow various training related with administration report finance .

Competence source Power man own a very important role For planning , implementing and controlling the entity concerned . This is in accordance with stewardship theory states that public as the principal entrusts government as a steward for manage organization (government) for success organization . Source Power man will more prioritize interest organization with method maximize competence in matter finish duties and functions in order to achieve objective its organization .

Research result This support study previously conducted by Nurdin , Lestari and Wahyuni (2024) where the result state that competence source Power man influential to quality report finance government area . Other research conducted by Reol , Sabulon and Bahara (2023) also shows same result that is quality source Power man influential positive to quality report finance government area .

Influence Variables Moderation Internal Control System Against Relationship Between Competencies Human Resources To Quality Report Finance Government Maluku Province .

Hypothesis the second one submitted is “ system internal control moderates influence competence resource man to quality report finance government area ”. Test results hypothesis show that variable Interaction (Z^*X) shows existence connection positive with mark coefficient of 0.010 and mark probability of 0.000 and if measured with degrees significant used is 0.05 then concluded variable system internal control has an effect positive significant in to moderate influence competence source Power man to quality report finance , so that proposed hypothesis in study This accepted .

The results show existence influence positive system internal control over connection between competence source Power man to quality report finance . This is means , psystem one-way internal control with competence source Power man and also quality report finance . In other words, the implementation of system good internal control need competence source Power adequate apparatus . Demands For implementing a good internal control system in the process of accountability finances within the scope of OPD in the Government Maluku Province will trigger effort improvement competence source Power apparatus through a number of activity training and also education . This is will impact for the more Good quality report finances generated by the apparatus meant .

Internal Control System is a process that is integral to the actions and activities carried out. in a way Keep going continuously by the leadership and all employee For give belief adequate on achievement objective organization through effective and efficient activities , reliability reporting finance , security state assets , and obedience to regulation legislation . Understanding system internal control is not can released from role competence source Power human . Proper understanding can make implementation system internal control in general consistent so that the results obtained Can maximum as well as impact for improvement quality report finance .

This result support study Previously conducted by Pebriani (2019) found that HR competencies moderated by SPI have an effect significant to LKPD quality . Research by Rosa, Rispanyo and Kristianto , (2020) also shows results show system internal control is capable to moderate connection competence source Power man to quality report finance government area . Next research by Rahmawati, Sonita, Kholid and Sfyani , (2022) also shows results system internal control mediates connection between competence source Power man with quality report finance Local government .

IV. Conclusion

The purpose of doing this study This is For know in a way empirical influence influence variable independent competence source Power human (X) against variable dependent quality report finance (Y), as well as testing *Moderate Regression Analysis* (MRA) for test influence variable moderation system internal control (Z) in to moderate connection variable independent to dependent on OPD in the Government Maluku Province . Test results to Responses from 145 respondents give conclusion study among others:

1. Competence source Power man influential positive significant to quality report OPD finance in the Government Maluku Province .
2. System internal control has an effect positive significant in to moderate connection between competence source Power man to quality report OPD finance in the Government Maluku Province .

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