The Effect of Human Resource Competency and Government Internal Control System on The Quality of Local Government Financial Report with Information Technology as a Moderation Variable in Aceh Government

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ABSTRACT: This study aims to examine the effect of human resource competency and government internal control system on the quality of local goverment financial report with information technology as a moderation variable in Aceh government. The population in this study is the Aceh Civil Service Unit which consists of 46 SKPA. The sampling technique uses non probability sampling with census method. The respondents who became the object of this research who would later answer the questionnaires for each SKPA were Budget Users (PA), Financial Administration Officers (PPK) and Spending Treasurers for each SKPA. The data used is primary data. Data collection techniques were carried out by distributing questionnaires to 138 respondents. Data analysis method used is Moderated Regression Analysis (MRA) with SPSS 25. The result of this research showed that collectively and partially the human resource competency and the government internal control system affect the quality of local government financial report in Aceh Government. Furthermore, information technology moderates the relationship between human resource competency and government internal control system on the quality of regional financial report in Aceh Government.

PRELIMINARY

Good governance is the most prominent issue since the reform era until now. This is marked by the existence of demands from the community for the government to continue to make efforts to increase transparency and accountability in the framework of creating good governance. According to Rahmawati *et al*. (2018) concrete efforts to realize local government transparency and accountability are to submit accountability report in the form of Local Government Financial Report (LKPD). Setiyawati & Doktoralina (2019) explain that local governments will be able to realize transparency and accountability in regional financial management if the information contained in the Local Government Financial Report meets the criteria for the qualitative characteristics of LKPD according to Government Ordinance Number 71 of 2010 namely relevant, reliable, comparable and understandable.

Law Number 17 of 2003 concerning State Finances explains that the Audit Board Of The Republic Of Indonesia (BPK) as an external auditor in the public sector is an institution that has the authority to examine government financial report. Setiyawati & Doktoralina (2019) states that Local Government Financial Report in Indonesia still has poor quality financial report where the BPK found 2.887 problems in controlling the implementation of the revenue and expenditure budget and 1.252 problems in the internal control structure which resulted in the quality of financial report not meeting expectations stakeholders.

Researcher is interested in examining the quality of Local Government Financial Report in Aceh Province, where Aceh is one of the regions in Indonesia that has the privilege of special autonomy. Therefore, any information contained in the Aceh Government Financial Report is presented correctly supported by sufficient evidence and in accordance with Government Accounting Standards. In the Audit Results Report (LHP) by the Aceh Provincial BPK there are several findings on Aceh Government Financial Report from 2019 to 2021 including those related to work packages that are still late, overpayment, there is accountability for the use of funds that are not in accordance with the provisions (The Audit Board Of Aceh, 2021).

Lestari & Rohman (2022) stated that the findings contained in the Audit Results Report (LHP) were an early indication of suspicions that there were problems with supervision, causing deviations in the implementation of making financial report by not

complying with laws and regulations. Therefore, it is hoped that the regional government must try to take corrective steps so that the BPK's Audit Results Report can result in minimal or even no errors in financial report.

According to Mariani *et al*. (2019) quality of financial report are produced by human resource competency in the field of financial management. Human resource competency have a very important role to plan, carry out, and control an organization. If the human resource competency is implemented properly then LKPD will increase so that the implementation of organizational tasks and functions in order to produce quality of Local Government Financial Report can be implemented. This is in line with several studies that have been conducted by Anggriawan & Yudianto (2018) , Sumaryati *et al.* (2020), and Noholo *et al*. (2021) which states that the human resource competency affects the quality of Local Government Financial Report.

Then Kewo & Afiah (2017) other factors that can affect the quality of Local Government Financial Report, namely the Government Internal Control System (SPIP), where SPIP has a role in it where this internal control system acts as a controller and supervisor for the preparation of financial report so that they can be reported and prepared correctly, on time, on target, and standards in order to obtain an audit opinion good. Thus, the internal control system is thought to have an effect on the quality of financial report. This is in line with some of the results of research conducted by Aswar (2020), Tambingon *et al*. (2018), Darmawan (2019) and Gustina (2021).

The development of information technology will make it easier for someone to carry out their activities and work. Rifany & Yuliati (2021) explained that information technology is a variable that can moderate the relationship between HR competency and the quality of Local Government Financial Report. Besides that, according to Setiyawati & Doctoralina (2019) the government needs to optimize the use of advances in information technology to build a network of management information systems and work processes that enable the government to work in an integrated manner by simplifying access between work units. Kasmawati's (2021) and Wulandari & Jatmiko (2022) stated that information technology has an effect on the quality of Local Government Financial Report. So that information technology can be interpreted as a technology that is used to process data, including processing, obtaining, compiling, storing, manipulating data in various ways to produce quality information. With the rapid advancement of information technology and the potential for its widespread use, it can open up opportunities for various parties to access, manage and use regional financial information quickly and accurately.

THEORETICAL BASIS
Stewardship Theory

Stewardship Theory in the implications of this research explains that the SKPA Aceh Province management is required to provide services (*steward*/servant) for the interests of the *principal* (community). Thus the management in the SKPA environment is more dominant as a steward than as an agent. Associated with the quality of local government financial report in *stewardship theory* is that the information conveyed is of higher quality, and based on this theory there is a positive relationship between the quality of local government financial report and *stewardship theory* where the government acting as a manager has an obligation to provide useful information for users of financial information. government and for users of government financial information who act as principals namely assessing accountability and making decisions both economic, social and political decisions.

Quality of Local Government Financial Report

According to Hardiningsih *et al*. (2019) the quality of local government financial report namely the ability to provide information presented in the financial statements can be understood, and meet the needs of users in making decisions, free from misleading notions, material errors and can be relied upon so that the financial statements can be compared with previous periods. Based on Government Ordinance Number 71 of 2010, financial report are said to be of good quality if the information produced can support decision making and is easily understood by users of financial statements. The indicators of the quality of local government financial report in this study have been examined by Bagjana & Rachman (2021) i.e. relevant, reliable, comparable and understandable.

Human Resource Competency

Human resource competency is the ability of a person or individual to carry out their functions or authority to achieve goals effectively and efficiently in an organization. The capacity of human resources can be seen from their ability to produce the required outputs and outcomes. Human resources are very important, so it must be ensured that the management of human resources is as

good as possible so that they can make an optimal contribution to achieving organizational goals (Handayani & Erlina, 2020). The indicators of human resource competency according to Prabtanto *et al*. (2021) there are three forming indicators human resource competencies which include knowledge, skill and attitude.

Government Internal Control System

The development of internal control in Indonesia is marked by the issuance of Government Ordinance Number 60 of 2008 concerning the Government Internal Control System. The Government Internal Control System (SPIP) is an integral process of actions and activities carried out continuously by leaders and all employees to provide adequate assurance of achieving organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance against laws and regulations. The elements of the Government Internal Control System based on Government Ordinance 60 of 2008 are control environment, risk assessment, control activities, information and communication and internal control monitoring.

Information Technology

The development of human civilization is accompanied by the development of ways of conveying information, hereinafter known as information technology. According to Lantip and Rianto (2011) information technology is defined as knowledge in the field of computer-based information and its development is very rapid. Then Hamzah and Lamatenggo (2011) also argued that information technology is a technology used to process data. Information Technology indicators according to Rifany & Yuliati (2021) namely Hardware, Software, Database, Network and People .

RESEARCH METHODS

This type of research is a quantitative research by testing the hypothesis that has been formulated. This research was conducted with the aim of examining the influence of human resource competency and the government internal control system on the quality of Local Government Financial Report with information technology as a moderating variable in the Aceh Government. This study uses a census method or population testing. The population in this study is the Aceh Civil Service Unit which consists of 46 SKPA . The respondents who became the object of this research who would later answer the questionnaires for each SKPA were Budget Users (PA), Financial Administration Officers (PPK) and Spending Treasurers for each SKPA.

RESEARCH RESULT
Characteristics of Research Respondents

Table 1. Characteristics of Research Respondents

No.	Characteristics of Respondents	Frequency	Percentage (100%)
I	**Gender**		
1.	Man	92	66,7
2.	Woman	46	33,3
Total		**138**	**100%**
II	Age		
1.	< = 30 years	0	0
2.	30 – 39 years	11	8.0
3.	40 – 49 years	62	44.9
4.	>50 years	65	47,1
Total		**138**	**100%**
III	**Last Education**		
1.	S1	69	50.0
2.	S2	64	46,4
3.	S3	5	3,6
Total		**138**	**100%**

IV	Field of education		
1.	Accountancy	46	33,3
2.	Management	27	19,6
3.	Economic development	5	3,6
	Other	60	43.5
Total		**138**	**100%**
V	**Years of service**		
1.	6-10 years	6	4,3
2.	11-15 years	33	23,9
3.	>5 years	99	71.7
Total		**138**	**100%**

Validity Test Results

Testing the validity of the data in this study was tested statistically. The test uses the SPSS application program version 25 with a *product moment correlation coefficient test* with a significance value of 5% or 0.05 .

Table 2. Validity Test Results

No	Items	Variable	Correlation Coefficient (R_{Count})	Critical Value 5% (R_{Table})	Ket
1	Y. 1	Quality of LKPD (Y)	0,509	0,1672	Valid
2	Y.2		0,576		
3	Y.3		0,475		
4	Y.4		0,581		
5	Y.5		0,542		
6	Y.6		0,503		
7	Y.7		0,586		
8	Y. 8		0,525		
9	X1.1	HR Competency (X_1)	0,619	0,1672	
10	X1.2		0,635		
11	X1.3		0,652		
12	X1.4		0,624		
13	X1.5		0,685		
14	X1. 6		0,636		
15	X2.1	SPIP (X_2)	0,463	0,1672	Valid
16	X2.2		0,504		
17	X2.3		0,553		
16	X2.4		0,511		
17	X2.5		0,514		
18	X2. 6		0,543		
19	X2. 7		0,546		

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20	X2. 8		0,649		
21	X2. 9		0,503		
22	X2. 10		0,569		
23	X2. 11		0,549		
24	X2. 12		0,608		
25	X2. 13		0,522		
26	X2. 14		0,522		
27	Z. 1		0,601		
28	Z. 2		0,526		
29	Z. 3		0, 600		
30	Z. 4		0,559		
31	Z. 5	Information Technology (Z)	0,611	0,1672	Valid
32	Z. 6		0,630		
33	Z. 7		0,616		
34	Z. 8		0,588		
35	Z. 9		0,558		
36	Z. 10		0,571		

` Note: The critical value of R table is 5%, df.136 = 0.1672

Based on the data contained in the table, it can be seen that all statement items in the research questionnaire are said to be valid. This can be proven by looking at the correlation value which is greater than the critical value (N=138) of 0.1672 (can be seen in the table of the critical value correlation *r product moment* with a significance value of 0.05). Thus, because all statement items are valid, they can be used for research.

Reliability Test Results

The reliability test was carried out on 36 statement items which were statistically tested using *cronchbach's coefficient alpha* with the help of the SPSS application program.

Table 3. Reliability Test Results

Variable	Number of Statement Items	*Cronbach Alpha*	*Cronbach's Alpha* **Critical Value**	Ket
LKPD Quality (Y)	8	0,648	0,60	Reliable
HR competency (X $_1$)	6	0,713	0,60	Reliable
SPIP (X $_2$)	14	0,813	0,60	Reliable
Information Technology (Z)	10	0,7 83	0,60	Reliable

Based on the data contained in the table, it can be seen that the results state that the *Cronbach alpha value* for each variable is greater than 0.60, so it can be concluded that all instruments for each variable are reliable.

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Normality Test Results

The normality test can be done by seeing if the spread of data (points) on the graph forms a straight line pattern or follows a straight line diagonally through the *normal graph. probability plot*, then the data is normally distributed. The normality test can also be carried out with the *Kolmogorov-Smirnov statistical test*, if the significance level is greater than 0.05 then the data is normally distributed and vice versa if the significance level is less than 0.05 then the data is not normally distributed.

Table 4. *Kolgomorov-Smirnov Test* Normality Test

	Unstandardized Residuals
asymp. Sig. (2-tailed)	0.694

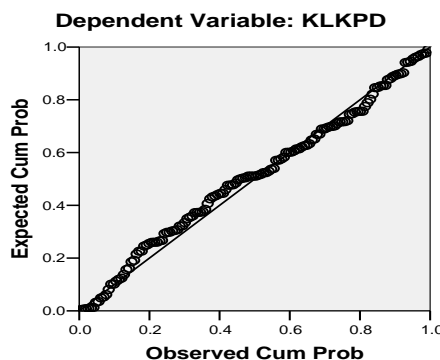**Normal P-P Plot of Regression Standardized Residual**

Figure 1 . Normality test

Based on the table it can be seen that the significance value (*Asymp. Sig. 2-tailed*) obtained based on statistical tests is 0,694 . This shows that the data is normally distributed because the value obtained is greater than the significance value 0,05. Then, it can also be seen in the figure, namely the *normal probability plot graph* that the data (points) are scattered following the diagonal line. So, it can be concluded that the residual data is normally distributed and the regression model meets the assumption of normality.

Multicollinearity Test Results

A good regression model is a model in which no multicollinearity is found. To be able to find out whether there is multicollinearity in the model, it can be done by looking at the *tolerance* value and the *Variance Inflation Factor* (VIF) value. If the *tolerance value is* > 0,10 and the VIF value is < 10 then there is no multicollinearity. Conversely, if the *tolerance value is* < 0,10 and the VIF value is > 10 then there is multicollinearity.

Table 5. Multicollinearity Test

Model	*tolerance*	VIF
HR Competency (X1)	0,889	1,125
SPIP (X2)	0,921	1,086
Information Technology (Z1)	0,964	1,038

Based on the data contained in table, it can be concluded that there is no multicollinearity in the regression model. This can be proven by seeing that for each model it has a *tolerance value* > 0,10 and VIF value < 10.

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Heteroscedasticity Test Results

A good regression model is a model that is free from heteroscedasticity. To be able to find out whether or not a model has heteroscedasticity, it can be done with the *Glejser test*, where if the significance value is > 0,05 then there is no heteroscedasticity.

Table 6. Heteroscedasticity Test Results

Model	Sig.
HR Competency (X1)	0,836
SPIP (X2)	0,308
Information Technology (Z1)	0,733

Based on the data contained in table, each model has a Sig. > 0,05, then in the regression model in this study there is no heteroscedasticity. The results of the heteroscedasticity test via the *scatterplot graph* can be seen in the picture.
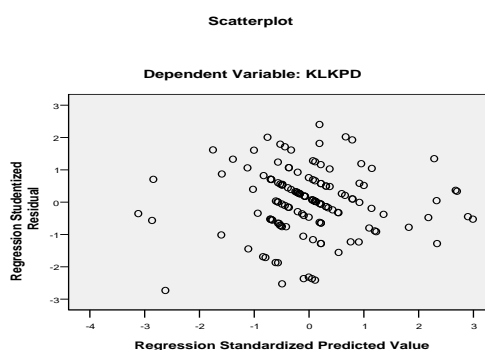

Figure 2 . Heteroscedasticity Test

Based on the figure, it can be seen that there is no specific pattern or the points on the graph are spread evenly, so that the regression model in this study does not occur heteroscedasticity.

Regression Analysis Test Results

Table 7. Regression Analysis Results

Model	Unstandardized Coefficients		Standardized Coefficients
	B	**std. Error**	**Beta**
1 (Constant)	2,374	0,316	
HR Competency	0,198	0,054	0,290
SPIP	0,240	0,069	0,279

Based on the results of statistical calculations as shown in the table, the multiple linear regression equation is obtained as follows:

$$Y = 2,374 + 0,198 X1 + 0,240 X2 + e$$

Moderation Regression Analysis Test Results

A moderation regression analysis aims to determine whether the moderating variable will strengthen or weaken the relationship between the independent variables and the dependent variable. To test the regression with moderating variables, Moderated Regression Analysis (MRA) is used.

Table 8. Moderation Regression Analysis Results

Model	Unstandardized Coefficients		Standardized Coefficients
	B	**std. Error**	**Beta**
1 (Constant)	20,580	2,945	
HR Competency	1,343	0,583	1,968
SPIP	2,697	0,738	3,133
Information Technology	4,278	0,693	5,050
X1Z	0,355	0,140	3,063
X2Z	0,697	0,178	4,945

Based on the results of statistical calculations as shown in the table above , the moderation regression equation is obtained as follows:

$$Y = 20{,}580 + 1{,}343\ X1 + 2{,}697\ X2 + 4{,}278\ Z + 0{,}355\ X1.Z + 0{,}697\ X2.\ Z + e$$

Results for the Coefficient of Determination (R^2)

The coefficient of determination test (R^2) was carried out to measure how far the regression model's ability to explain the variation of the dependent variable. The results of the test for the coefficient of determination (R^2) can be seen in the table in detail.

Table 9. Test Results for the Coefficient of Determination (R^2)

Model	R	R Square	Adjusted R Square
1	0,644a	0,414	0,392

Based on the table, the value of the coefficient of determination (R^2) is 0,414 or 41,4 % . This means that 41,4 % the dependent variable (quality of LKPD) can be explained by two independent variables namely human resource competency and government internal control system. The remaining 58,6% is influenced by other factors not examined in this study.

Simultaneous Hypothesis Testing Results

Based on the results table regression test, it is known that the value of the regression coefficient (β_1, β_2, $\neq 0$) that is $\beta_1 \neq 0$, 198 and $\beta_2 \neq 0.240$. This means that H_{01} is rejected and H_{a1} is accepted. This shows that the human resource competency and the government internal control system are simultan affect on the quality of local government financial report in Aceh Government

Partial Hypothesis Testing Results

Partial testing is used to see if the regression coefficient (β) of each independent variable (X) is $\neq 0$ or not.

(1) Based on the table of regression test results, it is known that the coefficient β_1 for the human resource competency variable obtained a value of 0.198 or $\beta_1 \neq 0$, meaning that H_{02} is rejected and H_{a2} is accepted. This means that the human resource competency partially affects to the quality of local government financial report in Aceh Government.

(2) Based on the table of regression test results, it is known that the regression coefficient β_2 for the government internal control system variable obtained a value of 0.240 or $\beta_2 \neq 0$, meaning that H_{03} is rejected and H_{a3} is accepted. This means that the government internal control system partially affects to the quality of local government financial report.

(3) Based on the table of moderation regression test results, it is known that the regression coefficient β_3 obtained a value of 0.355 or $\beta_3 \neq 0$, meaning that H_{04} is rejected and H_{a4} accepted. This means that information technology can moderate the relationship between human resource competency on the quality of local government financial report in Aceh Government. The value of the regression coefficient is positive indicating that the moderating variable has a positive relationship to the quality of local government financial report.

(4) Based on the table of moderation regression test results, it is known that the regression coefficient β_4 obtained a value of 0.697 or $\beta_4 \neq 0$, meaning that H_{04} is rejected and H_{a4} is accepted. This means that information technology can moderate the relationship between the government's internal control system on the quality of local government financial report in Aceh Government. The value of the regression coefficient is positive indicating that the moderating variable has a positive relationship to the quality of local government financial report.

DISCUSSION

The Effect of Human Resource Competency on the Quality of Local Government Financial Report

Based on the test results, it shows that the regression coefficient value obtained by β_1 is 0.198. This shows that human resource competency affects the quality of local government financial report. Quality local government financial report are strongly supported by the existence of human resources who have good competency in carrying out the accounting function so that they must have the ability to prepare financial report.

In this case human resource competency have a role to plan, implement and control entity which concerned. Human resources are the main supporting pillar as well as the driving force of the organization in an effort to realize the vision and mission and goals of the organization. Human resources are a very important organizational element, so it must be ensured that these human resources must be managed as well as possible in order to be able to contribute optimally in efforts to achieve organizational goals.

Each SKPA must have HR competency supported by knowledge and understanding of Government Accounting Standards in preparing financial report so that these financial report have good quality. Then competent human resources have skills which are an effort to carry out the tasks and responsibilities given properly and optimally and are supported by an attitude of responsibility for their work.

If the human resource competency has these three elements, it is believed that the quality of local government financial report will increase so that the implementation of organizational tasks and functions in order to produce quality regional financial report can be implemented.

This is in line with several studies that have been conducted by Anggriawan & Yudianto (2018), Sumaryati *et al.* (2020) and Noholo *et al.* (2021) which states that human resource competency affects the quality of local government financial report, so to be able to produce quality financial report, human resource competency is an important factor in an organization. Thus, human resources who are competency and have skills and knowledge in processing information will produce worksheets that are of high value and quality.

The Effect of the Government Internal Control System on the Quality of Local Government Financial Report

Based on the test results, it shows that the regression coefficient value obtained by β_2 is 0.240 . This shows that the government's internal control system influences the quality of local government financial report.

SPIP has a role in it where the government 's internal control system acts as controller and supervisor of the preparation of financial report so that they can be reported and prepared correctly, on time, on target, and in accordance with standards in order to obtain an audit opinion. good .

The government internal control system can be carried out with supervision, clear separation of duties and functions, delegation of authority, complete and valid documentation of transactions, accurate and timely recording and testing of existing control systems. A good Government Internal Control System has a good impact on improving the quality of local government financial report.

Implementation of an optimal government internal control system will have implications for improving the quality of Regional Government Financial Report. Government internal control system must fulfill its function in terms of providing adequate assurance regarding the reliability of financial report, compliance with laws and regulations and the effectiveness and efficiency of activities carried out in each Aceh Provincial SKPA .

This is in line with several studies that have been conducted by Aswar (20 20) , Tambingon *et al* . (2018), Darmawan (2019) and Gustina (2021). A well-run government internal control system will produce quality local government financial report because there is good *control* from within so that the report presented to the public are true to what actually happened. So it can be concluded that if the government's internal control system is implemented properly, it will increase the local government financial report produced will be of high quality.

The Effect of Information Technology on the Relationship between Human Resource Competency on the Quality of Local Government Financial Report

Based on the test results, it shows that the regression coefficient value obtained by β_3 is 0.355. This shows that information technology moderates the relationship between human resource competencies on the quality of local government financial report in Aceh Government.

Facing the industrial era 4.0 requires everyone to be able to master information technology as a support in their work and develop their competency. Likewise in each Aceh Working Unit, where the human resources working in it must have the ability to use technology. Therefore, the operation of technology requires human resources who have high competency.

Information technology can be used effectively and efficiently if it is supported by human resources who have the ability and reliability to operate it. Adequate information technology makes it easier for human resources to run the information system developed by each SKPA so that the development process is in line with the principles of good governance. The better the competency of human resources in running the information system, the better the level of quality of local government financial report produced.

This is in line with research by Rifany & Yuliati (2021) which shows that information technology is a variable that can strengthen the relationship between HR competency and the quality of local government financial report. With the availability of information technology that continues to develop, it is hoped that it will assist in the process of making and compiling quality and timely financial report. Therefore the preparation of financial report requires human resources who have competency in using good information technology. If human resources can use information technology properly, it will make it easier for them to prepare financial report. The existence of information technology will encourage human resources to produce good quality financial report.

The Effect of Information Technology on the Relationship between Government Internal Control Systems on the Quality of Local Government Financial Report

Based on the test results showed that the value of the regression coefficient obtained by β_4 is 0.697. This shows that information technology moderates the relationship between the government's internal control system and the quality of regional financial report in Aceh Government.

A good government internal control system will also be supported by good information technology. The government's internal control system also aims for each SKPA to continue to utilize technology in providing information related to organizational activities because internal control is already integrated with technology. Regional government financial report are prepared using the Regional Financial Management Information System (SIPKD) application software. This application is designed to support the performance of local government agencies in producing quality financial report.

The government needs to optimize advances in information technology to build a network of management information systems and work processes that enable the government to work in an integrated manner by simplifying access between work units (Setiyawati & Doktoralina, 2019). Government Ordinance Number 60 of 2008 explains that the government's internal control system is required to exercise control over system software in the form of limiting access to software according to job responsibilities, monitoring access and use of system software, and controlling changes made to system software. These control measures are carried out so that information technology is used optimally.

Research by Kasmawati (2021), and Wulandari & Jatmiko (2022) states that information technology affects the quality of regional government financial report. So that information technology can be interpreted as a technology that is used to process data, including processing, obtaining, compiling, storing, manipulating data in various ways to produce quality information. Thus the existence of information technology and strengthened by the government's internal control system will produce quality financial report.

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