



# The Influence of SKPD Performance Characteristics, Education Level, Human Resource Competence and Technology Utilization on the Quality of Regional Financial Reports of the Simeulue District Government

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**ABSTRACT:** Budget, and can be used as a practical guide for every policy maker in managing the budget. The purpose of this study was to determine the effect of SKPD performance, education level, human resource competence and information technology utilization on the quality of financial report. The population in this study were all regional devices totaling 45 (forty-five) SKPD (Regional Work Units) in Simeulue Regency with a total of 180 (one hundred and eighty) respondents used in this study using a sample of Budget Users (PA), Commitment Making Officers (PPK), Technical Implementation Officers of Activities (PPTK), and Expenditure Treasurers as Research Samples. Data analysis in this study used multiple linear regression which was processed with the SPSS program. The results showed that the influence of SKPD performance, education level, human resource competence and utilization of information technology had a positive and significant effect on the quality of regional financial reports. Human Resource Competencies Positively Affect the Quality of Regional Apparatus Financial Reports, Utilization of Information Technology Positively Affects the Quality of Regional Apparatus Financial Reports in Simeulue Regency. The implications of the results of this study are expected to be an evaluation material for policy makers in improving the Quality of Regional Financial Reports, and can be used as practical guidelines for every policy maker in financial reports.

**KEYWORDS:** Education Level, Human Resource Competence and Technology Utilization on the Quality of Financial Statements, Performance Characteristics.

## INTRODUCTION

Based on this phenomenon, it can be said that the Regency government financial report is a consolidated financial report of all SKPD and has not fully met the quality of government financial reporting mentioned in the quality characteristics (Budiartha & Indarti, 2019) The following four characteristics are prescriptive requirements for government financial reports to achieve the desired quality, namely relevant, reliable, comparable, and understandable. Likewise, on the contrary, low performance will certainly disrupt operational activities resulting in employee indiscipline which ultimately results in a lack of desire and readiness of individuals in the organization to accept various challenges and job responsibilities, this causes employee self-development creativity to be low, decreases, and will ultimately interfere with performance which has implications for the quality of financial statements.

from the results of research conducted by (Nugraeni & Budiantara, 2015) which states that the quality of government agency financial reports will affect the accountability of government agency performance both partially and jointly. this is in line with research which states that SKPD performance characteristics have a direct and positive effect on the quality process of financial reports (Ridzal, 2020).

The level of education has a positive influence on the quality of local government financial reports, so the level of education does not significantly affect the quality of local government financial reports. (Wungow et al., 2016) This is because not all employees who have a high level of education understand and can solve problems in regional financial reports. This is due to errors in employee placement, where there are still many employees in each SKPD who are placed not in accordance with their field of expertise. And the lack of employees with a background in existing accounting disciplines. Employees who have accounting disciplines are people who are good at and really understand accounting. A person is said to understand accounting if that person



understands and is good at how the accounting process is carried out until it becomes a financial report based on the principles and standards for preparing financial statements stipulated in the laws and regulations. Meanwhile, the results of research (Agustina et al., 2019) and (Budiarti et al., 2020) found that the level of education has a significant positive effect on the quality of financial statements.

The competence of human resources is one of the factors that the quality of financial reports is certainly inseparable from the competence of human resources. Thus, the apparatus responsible for the financial statements must have good competence. This is in accordance with several studies which state that Human Resource Competencies affect the quality of financial reports. Competence is knowledge, skills and attitudes / performance behaviors that can be observed, measured, and developed in carrying out the duties of his position (Darmawan & Darwanis., 2018) and (Zubaidi et al., 2019). on the Quality of Financial Statements is one of the images related to the level of achievement of a head or leader's performance in an organization in carrying out activities in realizing the goals, objectives, vision and mission of the organization as stated in the strategic planning of an organization.

Technology utilization is the next factor that is thought to be an obstacle to the quality of financial reports is the lack of utilization of information technology. The use of information technology is an important and inseparable component in organizational mechanisms, its use is expected by information system users in completing their tasks, its measurement is based on the intensity of use, frequency of use and the number of applications used. (Mene et al., 2018)

There are several studies conducted by (Andini Utari Putri1 Puspa Djuita2, 2021). where the results of their research state that the use of information technology affects the quality of financial reports. This research is in line with research conducted by (Ismaya et al., 2020) which states that the use of information technology has an influence on the quality of financial reports.

Then from the previous explanation, there is an illustration that the quality of financial reports is not optimal, there are delays in almost every regional apparatus, based on the results of several previous studies where there are differences in research results (research gap), this study was conducted to determine the effect of SKPD performance characteristics, education level, human resource competence and information technology utilization on the quality of financial reports with differences located in the research year.

The purpose of this study was to determine the effect of SKPD performance characteristics, education level, human resource competence and information technology utilization together on the quality of financial reports on regional apparatus in Simeulue Regency. To determine the effect of performance characteristics, level on the quality of financial reports on regional devices, to determine the effect of education level on the quality of financial reports, to determine the effect of the level of human resource competence on the quality of financial reports on regional devices. To determine the effect of information technology utilization on the quality of financial reports on regional devices in Simeulue Regency.

## THEORETICAL FOUNDATION AND HYPOTHESIS

### Financial Statement Quality

Quality of financial statements on performance characteristics, level of education, human resource competencies and utilization of information technology

Quality financial statements are a reflection of several factors, including: Performance Characteristics: Good financial statements should accurately reflect the company's performance, including the achievement of financial and operational objectives. Education Level: A high level of education among finance staff can improve understanding of accounting principles and financial reporting standards, which in turn contributes to report quality. Human Resource Competency: Adequate skills and knowledge of the finance team in managing and preparing financial statements also play an important role in ensuring the accuracy and reliability of the information presented. Information Technology Utilization: Appropriate use of information technology, such as up-to-date accounting software, can speed up the reporting process, reduce human error and improve the accuracy of financial statements. With a balanced combination of these factors, financial statements can achieve a high level of quality, providing stakeholders with relevant and useful information for decision-making.

### Performance Characteristics

Definition Performance characteristics of the regional work unit (SKPD) that affect or reflect the level of effectiveness, efficiency, and work results of a regional organizational unit.



Performance characteristics are a force or a strong desire from a person and provide encouragement to that person to be able to realize it (Dermawan et al., 2016). Meanwhile, the strong acceptance of each individual towards the goals and values of the organization and the individual has a strong desire to remain in the organization can also be called characteristics.

Another definition states that commitment is the ability and willingness to align personal behavior with the needs, priorities and goals of the organization. In other words, having a sense of obligation to continue to try to do your best to achieve organizational goals.

Meanwhile, the definition of leadership is the ability to use influence and motivate individuals to achieve organizational goals. Leaders can motivate subordinates through emotional appeal and the creation of an attractive vision to challenge subordinates to work together for the benefit of the organization (Budiarto & Indarti, 2019). According to (Aset et al., 2018) that influence starts from the heart, tested by action so that it can be a path to achievement. Furthermore (E. A. Dewi, 2022) in his research states that the Performance Characteristics of a person's style as a leader to carry out his obligations in the organization by exerting all his abilities and putting aside personal interests to achieve organizational goals. With all the abilities devoted by someone who occupies the highest position in an organizational unit with full responsibility for carrying out his obligations for the success of the organization. It can also be interpreted that for a leader there is a responsibility to be able to do the best for the progress of the organization / institution.

## Level of Education

The level of education is the ability to encourage strengthening of the quality of local government financial reports. The community must recognize education and be friendly with education because education is the main capital of the community to play its role as a stakeholder who has the right to know the management of local government. Increasing the level of education will mobilize public participation in bottom-up reforms by triggering increased supervision and social control over government performance. (Muzahid, 2014) This shows that the higher the education of the community, it will encourage an increase in the quality of financial reports because education is the community's capital in understanding the financial information presented by the local government.

This is supported by educational background can affect a person, including a person's behavior, especially in motivating the attitude of participating in development (Fitriyadi & Tilaar, 2021). Lack of education will hinder the development of a person's attitude towards newly introduced values or information, on the other hand, the higher a person's level of education, the easier it is to receive information so that the more knowledge is owned so that with the level of employee education, employee performance will be better and will be achieved perfectly (Budiarti et al., 2020). Education in a particular field (specialization) Educational background will increase knowledge in the field with regard to Educated people will be more rational in thinking and acting, and understand the duties and responsibilities assigned properly.

## Human Resource Competency

A person can be said to have competence if he has aspects of knowledge, skills and work attitudes that are in accordance with the standards expected in his work environment, because competence itself is something related to the abilities and skills of individuals to achieve the expected results. The success of an agency in managing knowledge competencies, skills and attitudes / performance behaviors that can be observed, measured, and developed in carrying out the duties of their position (LAN, 2018) on the Quality of Financial Statements is one of the illustrations related to the level of achievement of a head or leader's performance in an organization in carrying out activities in realizing the goals, objectives, vision and mission of the organization stated in the strategic planning of an organization (Riski Martini, 2018) Meanwhile (Susena & Supadmi, 2020) The phenomenon that occurs in the first government is related to government performance, one of which is the managerial performance of the financial management of the Regional Government work unit which is not achieved, firstly the performance of the Head in financial management in order to achieve the government's mission is still not optimal because the realization of its performance is still not in accordance with the target, meaning that it is still not in accordance with the goals to be achieved at the beginning of the year. This is inseparable from the human resources themselves. Human resources determine the success of a regional SKPD.

For this reason, human resources who have adequate competence are needed so that they can make a maximum contribution in achieving institutional goals. Furthermore, research that discusses the effect of human resource competence on the quality of financial reports has indeed been carried out by many academics and researchers. This is based on the belief that optimizing budget



absorption is certainly inseparable from the competence of human resources. Thus, the apparatus is responsible, because human resource competence is one of the factors that can affect optimization. This is in accordance with several studies which state that Human Resource Competence affects the quality of financial reports (Ramadhania & Novianty, 2020). Meanwhile, (Dika Octavia et al., 2021) also state that there is a relationship between the quality of financial statements and the quality of human resources both together and partially on the quality of financial statements.

## Information Technology Utilization

In addition, the use of information technology can have better performance implications on information systems in accordance with (Nadir & Hasyim, 2017) regarding the obligation of the Government and Local Governments to utilize information technology in the hope that it can help the financial reporting process to be more effective and efficient. Information technology is used by an organization to process and store information, and functions as a disseminator of information and can alleviate and assist tasks carried out such as the preparation of financial reports. (Rahmawati et al., 2018) Therefore, the use of information technology is not only applied to companies, but also by public organizations or the government sector (Azlan et al., 2019). Information technology is a combination of computer and telecommunications technology with other technologies such as hardware, software, databases, network technology and other telecommunications equipment. (Dika Octavia et al., 2021).

The individual performance achieved is related to the achievement of a series of individual tasks with the support of existing information technology. In addition, the use of information technology can have better performance implications on information systems. The use of information technology as an internal control effort over program supervision so that organizational performance can be carried out effectively and efficiently. Information technology is used by an organization to process and store information, and functions as a disseminator of information and can alleviate and assist tasks carried out such as the preparation of financial reports. (Ismaya et al., 2020) in (Puspitawati & Haq, 2020) says that the use of information technology is the level of integration of information technology in carrying out accounting tasks.

The more advanced and developed information technology will have a positive impact on the process of preparing financial reports and managing government finances. Local governments are required to prepare financial reports to account for their regional financial management. Quality financial reports can be generated by applying a system that is reliable and helps detect errors quickly in the process of preparing financial reports.

## H1: There is an Effect of SKPD Performance Characteristics on the Quality of Financial Reports on Regional Apparatus in Simeulue Regency.

### The Effect of SKPD Performance Characteristics on the Quality of Financial Statements

The performance characteristics of the regional work unit (SKPD) have a significant influence on the quality of a region's financial statements. The following are some performance characteristic factors that can affect the quality of financial statements:

Quality of Financial Statements that have a good financial management system, including clear procedures, effective internal controls, and adequate use of information technology, tend to produce better financial reports (Yopi, 2016). The quality of this financial management includes budget management, recording transactions correctly, and careful monitoring of expenditures (Priharjanto & Wardani, 2017) Meanwhile (Budiartha & Indarti, 2019) compliance with regulations and policies related to financial reporting will tend to produce higher quality financial reports. This includes compliance with applicable accounting standards and government regulations related to public sector financial reporting.

Availability of Competent Human Resources with human resources who have adequate knowledge and skills in accounting and finance will be able to prepare better financial reports. Competent human resources can ensure that transaction recording is carried out correctly, financial analysis is carried out accurately, and reports are prepared in accordance with applicable standards. Having a strong culture of transparency and accountability will tend to produce higher quality financial reports. This includes openness in the presentation of financial information, the ability to provide clear explanations regarding budget items, and the willingness to account for the use of public funds ((E. A. Dewi, 2022). Operations and finance can also affect the quality of financial statements. Regional work units that are efficient in using resources and achieving the set performance targets will tend to have more accurate and complete financial reports.



Thus, performance characteristics such as good financial management, regulatory compliance, availability of competent human resources, transparency, and good operational and financial performance can all contribute to the overall quality of local financial reports.

## **H2: There is an Effect of Education Level on the Quality of Financial Statements in Regional Apparatus in Simeulue Regency**

### **The Effect of Education Level on the Quality of Financial Statements**

This proves that the effect of the level of education on the quality of financial statements can be very significant (Muzahid, 2014). The level of education can affect the quality of financial statements to a better understanding of accounting with higher levels of education tend to have a deeper understanding of accounting principles and financial reporting standards (Wungow et al., 2016). They can better understand complex concepts such as revenue recognition, asset valuation, and required disclosures.

Higher education level is often associated with the development of better analytical skills. This allows them to be more effective in evaluating financial information, identifying trends or anomalies, and making appropriate conclusions based on the data presented in the financial statements. Compliance with Accounting Standards with higher education tends to be more aware of the importance of compliance with applicable accounting standards. They will be more likely to apply correct accounting practices and comply with established guidelines in preparing financial statements. Better Communication Skills to Higher education levels are often also associated with better communication skills (V. I. Dewi & Adi, 2019). Meanwhile (Posi & Putra, 2021) This can help in preparing financial reports that are clear, concise, and easily understood by different stakeholders and A Deeper Understanding of Professional Ethics with a higher level of education may be more aware of professional ethics in accounting and finance. They will be more likely to maintain integrity in the preparation of financial statements, avoid conflicts of interest, and report information honestly and fairly.

Although the level of education can have a positive impact on the quality of financial statements, it is important to remember that experience, training, and organizational culture can also play a significant role in the process of preparing and reporting financial information is the quality of financial statements (Budiarti & Rd.Ade et al., 2021).

## **H3: There is an Effect of Human Resources Competence on the Quality of Financial Statements in Regional Apparatus in Simeulue Regency.**

### **The Effect of Human Resource Competencies on the Quality of Financial Statements**

The effect of human resource competencies on the quality of financial statements is very significant. Human resource competencies include a deep understanding of accounting standards, technical expertise in the use of accounting software, a good understanding of the financial statement quality process, and the ability to analyze and interpret financial data correctly (Kuasa et al., 2016). Meanwhile (Prasetya et al., 2017) With competent human resources, regional work units can ensure that their financial reports are well prepared, accurate, and in accordance with applicable standards. Qualified human resources will be able to identify and correct errors or deficiencies in recording financial transactions, resulting in more reliable financial reports (Aulia et al., 2019). In addition, competent HR can also contribute in compiling additional information or relevant analysis to enrich financial reports, making it easier for stakeholders to make better decisions (Gasperz, 2019a).

However, keep in mind that HR competence is only one of the factors that affect the quality of financial statements. Other factors such as internal policies, internal controls, and organizational culture also play a role in determining the quality of financial reports of regional work units.

## **H4: There is an Effect of Information Technology Utilization on the Quality of Financial Reports on Regional Apparatus in Simeulue Regency.**

### **The Effect of Information Technology Utilization on the Quality of Financial Statements**

Utilization of information technology (IT) also has a significant effect on the quality of financial reports of regional work units. Here are some of the ways in which Information technology utilization affects the quality of financial statements:

Utilization of information technology enables automation of the process of recording financial transactions, reducing human error and improving data accuracy. Information technology systems can also integrate data from various departments, minimizing gaps or inconsistencies in financial reports (Puspitawati & Haq, 2020).

Speed and Efficiency to technology accelerates the financial reporting process with the ability to generate reports instantly and periodically. This allows management to access up-to-date financial information and make decisions quickly (Harianto et al., 2021). Transparency and Accountability can improve transparency and accountability in the preparation of financial statements by providing a clear audit trail and managing access to financial data. This can help reduce the risk of data manipulation or misuse and Deeper Data Analytics. Information technology provides sophisticated data analysis tools, such as predictive analytics and Big Data analytics, which make it possible to gain deeper insights from financial data (Nadir & Hasyim, 2017). This can help in identifying trends, patterns, and anomalies that can affect the quality of financial statements. Compliance with Accounting Standards with Information Technology Systems that can be designed to ensure compliance with applicable accounting standards. For example, by automating rule-based accounting processes that can help ensure that financial statements are prepared in accordance with applicable accounting principles (Firdaus, 2018). Thus, the utilization of information technology not only improves the efficiency of the financial report preparation process, but can also improve accuracy, transparency, and compliance with accounting standards, all of which contribute to the overall quality of local financial reports.

Overall, performance characteristics, education level, human resource competencies, and information technology play an important role in determining the quality of local financial reports. By paying attention to and improving these factors, regions can improve accountability, transparency, and public trust in their financial reports.

A framework scheme that shows the relationship between performance characteristics, education level, human resource competencies and information technology utilization on the quality of financial statements can be seen in Figure 1.

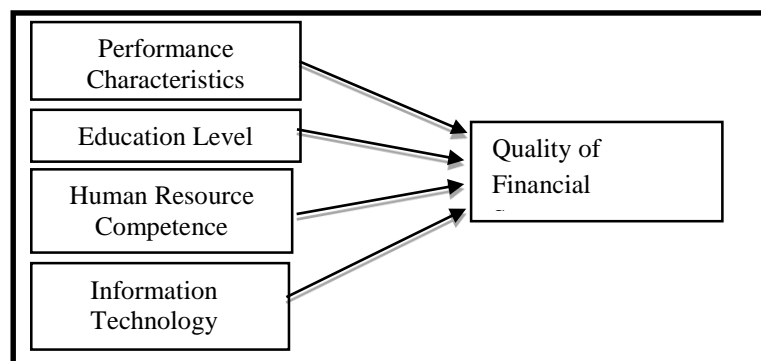


Figure 1. Conceptual Framework

## RESEARCH METHODS

### Population and Research Sample

This research is a quantitative descriptive research conducted in Simeulue Regency. All 45 regional devices were used as the population in the study. Because this study uses the census method, the entire population becomes the unit of analysis, so the sample selection of 138 people is based on their direct involvement and responsibility for the budget management process in each regional apparatus, namely the Budget User (PA), Financial Administration Officer (PPK), Technical Implementation Officer of Activities (PPTK) and Expenditure Treasurer (BP). The source of data collection in this study is primary data by distributing questionnaires to all respondents. After the data is collected, the data is processed using data quality tests (consisting of validity and reliability tests) and classical assumption tests (consisting of normality tests, multicollinearity tests, and heteroscedasticity tests), then hypothesis testing is carried out (partial test, coefficient of determination test, and simultaneous test).

As mentioned above, the operational variables in this study are the variables of SKPD performance characteristics, education level, human resource competencies and utilization of information technology, the quality of financial reports which can be briefly seen in Table 1.



Table 1. Variable Operationalization

Variables	Definitions	Indicators	Measurement Scale	Questionnaires
Performance Characteristics SKPD (X1)	Performance characteristics are the responsibilities that a person has as an organizational leader to carry out his obligations as well as possible. (Adha & Rahmawati, 2014). The skills of managers or leaders of an organization in carrying out managerial activities including planning, investigating, coordinating, supervising, managing staff, negotiating and representing, (Susanti, 2014), dan (Harianto et al., 2021)	<ul style="list-style-type: none"> <li>• Knowledge,</li> <li>• Skills</li> <li>• Abilities</li> <li>• Planning</li> <li>• Supervision</li> <li>• Coordinating</li> <li>• Evaluation</li> <li>• Investigation</li> <li>• integrity</li> </ul> (Saleh et al., 2013), (Susanti, 2014), (Mahoney et al 2015). dan (Harianto et al., 2021).	Interval	<ol style="list-style-type: none"> <li>1. accuracy of SKPD performance prepared in accordance with budget planning.</li> <li>2. regularity of SKPD leaders in preparing work plans that will be carried out in the current year.</li> <li>3. Transparency Programs and activities are supervised in accordance with budgeting and the specified time</li> <li>4. Consistency of Programs and activities carried out in accordance with budgeting and the specified time.</li> <li>5. Process compliance with SKPD financial administration regulations.</li> <li>6. Auditability Evaluation of financial accountability reporting is carried out to ensure that all use of funds is in accordance with the plan.</li> <li>7. Relevance SKPD always evaluates every use of the budget that has been realized.</li> <li>8. Relevance SKPD financial reports provide a comprehensive picture of performance.</li> <li>9. integrity is carried out by the leadership of each SKPD if there are indications that it is not appropriate</li> </ol>
Education Level (X2)	The level of education is a stage determined based on the level of development of the developed abilities and the goals to be achieved. (Agustina et al., 2019)	<ol style="list-style-type: none"> <li>a. Level of Education</li> <li>b. Major Suitability</li> <li>c. Appropriateness of Job Placement</li> </ol>	Interval	<ol style="list-style-type: none"> <li>1. Placement of employees is adjusted to their educational background.</li> <li>2. The level of education provides added value in completing financial reports</li> <li>3. The level of education you have achieved will affect your performance.</li> <li>4. The higher the level of education you have achieved, the better your performance will be.</li> <li>5. The field of work that you are currently in is in accordance with the education that you have taken</li> <li>6. The higher the level of education achieved, the more knowledge that can be applied in your work in your agency.</li> </ol>



Human Resource Competence (X3)	Human resource competence is the basic ability of an apparatus to apply work standards that are not owned by others, which is shown in daily attitudes and behavior in carrying out their work duties (Yusup, 2021).	<ul style="list-style-type: none"> <li>- Knowledge,</li> <li>- Skills</li> <li>- Ability</li> <li>- Personal</li> <li>- Situational</li> <li>- Position</li> </ul> (Rinaldi et al., 2020).	Interval	<ol style="list-style-type: none"> <li>1. Knowledge of the job description;</li> <li>2. Knowledge of accounting process reporting procedures</li> <li>3. Ability to analyze data and formulate relevant information and understand the quality of financial statements.</li> <li>4. Have integrity and ethics in understanding the presentation of financial statements according to the accounting cycle.</li> <li>5. Mastery of the Procedure system</li> <li>6. Attitude in carrying out work (Publik, 2022) dan (Isnaen &amp; Albastiah, 2021)</li> </ol>
Information Technology Utilization (X4)	the utilization of Information Technology not only improves the efficiency of financial processes, but also improves the quality, accuracy, and relevance of financial reports for regional stakeholders. (Harianto et al., 2021)	Use of computer devices Utilization of the internet network. (Darmawan & Darwanis., 2018),(Daniarsa, 2021).	Interval	<ol style="list-style-type: none"> <li>1. has an IT system that can automate data review and has adequate specifications for use.</li> <li>2. has accurate data integrity that is very adequate to support the smooth implementation of accessing data to compile financial reports carried out so far using</li> <li>3. Provision of data security controls.</li> <li>4. Time and cost savings in the financial report process</li> <li>5. Understanding in the use of technology</li> <li>6. Information system capabilities (Akbar &amp; Mar'aini, 2020)</li> </ol>
the quality of financial (Y)	Financial quality financial statements can contribute to the performance characteristics of an entity by providing accurate, relevant and reliable information for policy makers (Maimunah, 2018) serta untuk menilai kinerja organisasi. (Direktorat Jenderal Perbendaharaan, 2018)	<ul style="list-style-type: none"> <li>- Transparency</li> <li>- Relevant</li> <li>- Accuracy</li> <li>- Consistency</li> <li>- comparability,</li> <li>- Trustworthiness.</li> </ul> (Prayogo & Setiany, 2020)		<ol style="list-style-type: none"> <li>1. Transparency of financial information presented is easy to understand in a transparent and clear manner.</li> <li>2. Relevance Provides a comprehensive picture of performance information in a relevant manner.</li> <li>3. Accuracy Consistent presentation of data to evaluate performance that can help further improvements.</li> <li>4. Consistent in presenting quality from period to period for comparison in identifying work patterns</li> <li>5. Comparability that makes it possible to evaluate performance in making decisions</li> <li>6. Trustworthiness that can help in building and improving the quality of financial reports</li> </ol>





**RESULTS AND DISCUSSION**

This study uses data from the distribution of questionnaires to 45 regional apparatus within the Simeulue Regency Government. A total of 180 questionnaires were circulated, and 180 questionnaires were returned and answered, meaning that the entire questionnaire received a good response from all respondents.

The characteristics of respondents used in this study are gender, age, status, education, length of service and position. Table 2 shows the characteristics of respondents obtained based on the questionnaires distributed.

**Table 2. Respondent Characteristics Data**

No	Information	Total Responden	Percentage
1.	Gender		
	<input type="checkbox"/> Male	113	62,8
	<input type="checkbox"/> Female	67	37,2
Amount		180	100.0
2.	Your Current Age		
	<input type="checkbox"/> 20 - 29 year	11	6,1
	<input type="checkbox"/> 30 - 39 year	40	22,2
	<input type="checkbox"/> 40 - 49 year	62	34,4
	<input type="checkbox"/> > 50 year	67	37,2
Amount		180	100.0
3.	Your Status		
	<input type="checkbox"/> Get Married	175	97,2
	<input type="checkbox"/> Not Married	5	2,8
Amount		180	100.0
4.	Your Last Education		
	<input type="checkbox"/> Diploma III	16	8,9
	<input type="checkbox"/> Undergraduate	147	81,7
	<input type="checkbox"/> Postgraduate	17	9,4
Amount		180	100.0
5.	Length of Service		
	<input type="checkbox"/> 3 – 8 year	11	6,1
	<input type="checkbox"/> 9 – 14 year	48	26,7
	<input type="checkbox"/> 15 – 20 year	74	41,1
	<input type="checkbox"/> > 21 year	47	26,1
Amount		180	100.0
6.	Jabatan		
	<input type="checkbox"/> Head of Department (PA)	45	25,0
	<input type="checkbox"/> Secretary (PPK)	45	25,0
	<input type="checkbox"/> Activity Technical Implementation Officer (PPTK)	45	25,0
	<input type="checkbox"/> Expenditure Treasure	45	25,0
Jumlah		180	100.0

Resource: Primary data, processed (2023).



Validity Test Results

Table 3. Validity Test Results

Variables	Number of item	Coefficient Correlation	Critical Value 5% (N=135)	Description
Performance Characteristics SKPD	1	0,749	0,01	Valid
	2	0,620	0,01	
	3	0,663	0,01	
	4	0,656	0,01	
	5	0,701	0,01	
	6	0,196	0,05	
	7	0,483	0,01	
Education Level	1	0,406	0,01	Valid
	2	0,672	0,01	
	3	0,724	0,01	
	4	0,678	0,01	
	5	0,680	0,01	
	6	0,538	0,01	
Human Resource Competence	1	0,712	0,01	Valid
	2	0,622	0,01	
	3	0,656	0,01	
	4	0,666	0,01	
	5	0,196	0,01	
Information Technology Utilization	1	0,406	0,01	Valid
	2	0,672	0,01	
	3	0,724	0,01	
	4	0,678	0,01	
	5	0,680	0,01	
	6	0,538	0,01	
the quality of financial	1	0,495	0,01	Valid
	2	0,534	0,01	
	3	0,435	0,01	
	4	0,566	0,01	
	5	0,579	0,01	

Resource: Primary data, processed (2023).

Based on Table 3, it can be explained that the variables used in this study are all declared valid, because the correlation coefficient values obtained from each variable item are above the critical product moment correlation value (correlation coefficient > 0.220) so that all question items contained in the research questionnaire This is declared valid and can be continued for more in-depth research.



Reliability Test Results

Table 4. Reliability of Research Variable (Alpha)

N.	Variable	Item Variable	Cronbach Apha	Critical Value Cronbach Alpha	Ket
1	Performance Characteristics SKPD	7	0,689	0,600	Reliabel
2	Education Level	5	0,671	0,600	Reliabel
3	Human Resource Competence	6	0,678	0,600	Reliabel
4	Information Technology Utilization	6	0,628	0,600	Reliabel
5	the quality of financial	5	0,845	0,600	Reliabel

Resource: Primary data, processed (2023).

Based on the reliability analysis of table 4, it can be seen that the whole can be declared reliable because the Cronbach alpha value of each research variable is above 0.6, so it can be concluded that the reliability measurement of the research questionnaire used as a measuring tool is feasible to use.

Normality Test Result

Table 5. Normality Test Result (One-Sample Kolmogorov-Smirnov Test)

		Unstandardized Residual
N		180
Normal Parameters <sup>a</sup>	Mean	.0000000
	Std. Deviation	1.52010575
Most Extreme Differences	Absolute	0.065
	Positive	0.065
	Negative	-.042
Kolmogorov-Smirnov Z		0.065
Asymp. Sig. (2-tailed)		.200
a. Test distribution is Normal.		

Resource: Primary data, processed (2023).

Based on Table 5, it is known that the sig value in the normality test is 0.200 > 0.05. In the one sample Kolmogorov-Smirnov test the variables that have asymp. Sig (2-tailed) above the significant level of 0.05 means that these variables have a normal distribution (Ghozali, 2016).

Multicolinierity Test Results

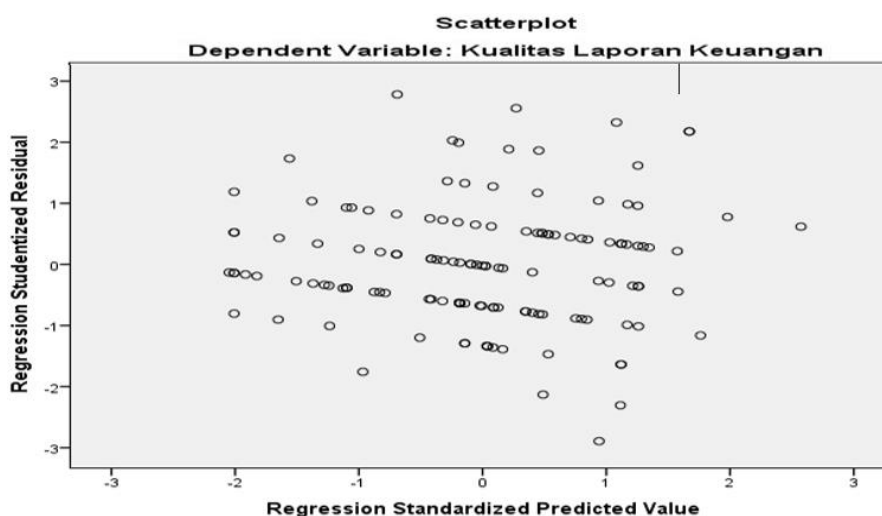
Table 6. Multicolinierity Test Result

Independent Variable	Tolerance	VIF	Description
Performance Characteristics (X1)	0,979	1.022	Tidak Ada Multikolinieritas
Education Level (X2)	0,915	1,092	No Multicolinierity
Human Resource Competence (X3)	0,811	1.232	No Multicolinierity
Information Technology Utilization (X4)	0,806	1.240	No Multicolinierity

Resource: Primary data, processed (2023).

Based on Table 6, it can be seen that the tolerance score for the independent variable has a value of > 0.10, which means that there is no multicollinearity between the independent variables. The results of calculating the VIF value also show that none of the independent variables has a value > 10. A regression model indicates the presence of multicollinearity if the tolerance value is less than 0.10 and the VIF value is more than 10. Thus it can be concluded that the regression model on all independent variables in the study there is no multicollinearity and has met the multicollinearity test assumptions.

**Heteroscedasticity Test Results**



**Figure 2. Heteroscedasticity Test Results**

From Figure 2, it can be seen that this study shows that the data are spread randomly, so it can be ascertained that there is no heteroscedasticity problem.

**Multiple Linear Regression Analysis Test Results**

**Table 7. Multiple Linear Regression Analysis Test Results**

No	Variable	Coefficient Value	tValue	Sig. Value	Fcount	Ftable Value	Sig.
1.	Constant	11.746	4.211	0,000	3.137	2.604	0,028
2.	Performance Characteristics (X1)	0,130	2.127	0,035			
3.	Education Level (X2)	0,037	0,536	0,593			
	Human Resource Competence (X3)	0,165	1.822	0,071			
4.	Information Technology Utilization (X4)	0,037	0,536	0,593			
Koefisien Korelasi ®						=	0,259
Koefisien Determinasi (R <sup>2</sup> )						=	0,067
Adjust R Squared						=	0,046

**Resource:** Primary data, processed (2023).

Based on table 7, the results of the multiple regression equation are as follows:

$$Y = 11.746 + 0.037X1 + 0.165X2 + 0.130X3 + \epsilon$$

Based on the multiple linear regression equation above, the research results can be described that the constant value of 11.746 indicates that if the variable performance characteristics, education level, human resource competence and information technology utilization are constant, the value of financial report quality is 11.746.



The regression coefficient of SKPD performance characteristics of 0.130 indicates that there is a positive relationship between SKPD performance characteristics and the quality of financial reports of 0.130. The regression coefficient of education level of 0.131 indicates that there is a positive relationship between education level and the quality of financial reports of 0.131. The regression coefficient of human resource competence of 0.037 shows that there is a positive relationship between human resource competence and the quality of financial reports by 0.037. The regression coefficient of information technology utilization of 0.165 indicates that there is a positive relationship between the use of information technology and the quality of financial reports by 0.165.

### Simultan Test Results (Simultaneous)

While the simultaneous test results of multiple linear regression also show the regression coefficient value ( $\beta$ ) of each variable of 0.037 for the SKPD performance characteristics variable 0.130, the level of education 0.131, human resource competence, 0.165 and for the information technology utilization variable, 0.130. The Fcount value is 3.137 and the Ftable value = 2.6049, so  $F_{count} > F_{table}$ . Then if you look at the significance value of  $0.028 < 0.05$ , this shows that there is a simultaneous influence of SKPD performance characteristics, education level, human resource competence and information technology utilization on the quality of financial reports. The correlation coefficient (R) of 0.259 indicates that the magnitude of the relationship (correlation) between the independent variable and the dependent variable is 25.9%, which means that there is a relationship between SKPD performance characteristics, education level, human resource competencies and utilization of information technology on the quality of financial reports by 25.9%.

While the coefficient of determination ( $R^2$ ) of 0.067 indicates that the variation that occurs in the variable quality of financial statements (Y) of 6.7% is caused by changes that occur simultaneously in the independent variables. While the remaining 93.3% is caused by other factors that are not included in this research variable.

### Partial Test Results

#### The Effect of SKPD Performance Characteristics on the Quality of Financial Statements

The results of regression testing of the first hypothesis in this study were carried out to determine whether performance characteristics affect the quality of financial reports. The test results show that the regression coefficient value of the Performance Characteristics variable ( $X_1$ ) is  $\beta_3 = 0.130$ . Hypothesis testing shows  $\beta_i \neq 0$ , so  $H_a$  is accepted, namely performance characteristics affect the quality of financial reports.

The regression coefficient of performance characteristics is 0.130 or 13.0% where if there is an increase in the performance characteristics variable by 1 likert unit, it will increase the quality of financial reports by 0.130. This also shows that there is a positive relationship between performance characteristics and the quality of financial statements, where the stronger the performance characteristics, the better the quality of financial statements.

#### The Effect of Education Level on the Quality of Financial Statements

The results of regression testing of the second hypothesis in this study were carried out to determine whether the level of education has an effect on the quality of financial statements. The test results show that the regression coefficient value of the Education Level variable ( $X_2$ ) is  $\beta_3 = 0.131$ . Hypothesis testing shows  $\beta_i \neq 0$ , so  $H_a$  is accepted, namely the level of education affects the quality of financial reports.

The regression coefficient of performance characteristics is 0.131 or 13.0% where if there is an increase in the performance characteristics variable by 1 likert unit, it will increase the quality of financial reports by 0.131. This also shows that there is a positive relationship between the level of education and the quality of financial statements, where the stronger the level of education, the better the quality of financial statements.

#### The Effect of Human Resource Competencies on the Quality of Financial Statements

The results of regression testing of the third hypothesis in this study were carried out to determine whether human resource competence partially affects the quality of financial reports. The test results show the regression coefficient value of the resource competency variable ( $X_3$ ) of  $\beta_1 = 0.037$ . Hypothesis testing shows  $\beta_i \neq 0$ , so  $H_a$  is accepted, namely that human resource competence affects the quality of regional apparatus financial reports in Simeulue Regency.

The regression coefficient of human resource competence is 0.037 or 3.7% where if there is an increase in the human resource competency variable by 1 likert unit, it will increase the quality of financial reports by 0.037. This also shows that there is a positive relationship between human resource competence and the quality of financial reports where the better the competence of human resources, the better the quality of financial reports.



## **The Effect of Information Technology Utilization on the Quality of Financial Statements**

The results of regression testing of the fourth hypothesis in this study were carried out to determine whether the utilization of information technology has an effect on the quality of financial statements. The test results show that the regression coefficient value of the information technology utilization variable (X4) is  $\beta_2 = 0.165$ . Hypothesis testing shows  $\beta_i \neq 0$ , so  $H_a$  is accepted, namely the utilization of information technology affects the quality of financial reports.

The regression coefficient of information technology utilization is 0.165 or 16.5%, where if there is an increase in the information technology utilization variable by 1 likert unit, it will increase the quality of regional financial reports by 0.165. This also shows that there is a positive relationship between the utilization of information technology and the quality of financial reports where the better the utilization of information technology owned by respondents, the greater the quality of financial reports.

## **DISCUSSION**

### **The Effect of SKPD Performance Characteristics, Education Level, Human Resource Competencies and Information Technology Utilization on the Quality of Financial Statements**

The test results obtained the calculated F value of  $3.137 > F_{table}$ , then  $H_0$  is rejected. This shows that there is a simultaneous influence of SKPD Performance characteristics, Education Level, Human Resource Competencies, and utilization of information technology on the Quality of Financial Statements. There are several factors that affect the quality of financial statements, including performance characteristics, education level, human resource competencies, and utilization of information technology.

### **The Effect of SKPD Performance Characteristics on the Quality of Financial Statements**

The results of hypothesis testing show that the performance characteristics of SKPD have a positive effect on the quality of financial reports. The better the performance characteristics of the SKPD, the higher the level of quality of financial reports by the regional apparatus. In achieving organizational goals is the most important thing that cannot be denied, because with his ability and authority in planning, directing, coordinating and supervising his subordinates, a leader has the full right to be able to influence and motivate his subordinates to work hard in achieving the goals that have been set. expected (Rinaldi et al., 2020). This is in line with what is mentioned by Jensen & Meckling, (1976) regarding agency theory which explains the existence of a contractual relationship between two or more parties, one party is called the principal and the other party is called the agent to perform several services on behalf of the principal which includes delegation of authority (Budiarto & Indarti, 2019). A relationship that mutually needs and benefits both parties between leaders and subordinates will occur if both parties can place themselves according to their position, this is because both are equally involved in activities that lead to one goal, namely success in achieving work targets, one of which is an increase in budget absorption.

The answers of research respondents lead to the research conclusion that performance characteristics have a positive influence on the quality of financial reports in line with the results of research conducted by (Huang & Chen, 2009) which states that leadership behavior affects the quality of financial reports, and W Kurniawan, et al. (2020) which states that performance characteristics affect the quality of financial reports.

### **The Effect of Education Level on the Quality of Financial Statements**

The results showed that the level of education can have a significant influence on the quality of regional financial reports. In theory, it can be concluded that if a higher level of education tends to have a better understanding of accounting and financial concepts, it makes sharper analytical skills. A higher level of education can contribute to a greater awareness of the importance of compliance with applicable accounting standards, as well as the ability to build more effective and better communication. As explained in the theory of education level (Murina & Rahmawaty, 2017), it is stated that the level of education has a focus on the availability of professional and technical personnel, one of which is through training (Budiarti et al., 2020) The results of this study are in line with the results of research conducted by (Meliani, 2021), and (Fitriyadi & Tilaar, 2021) which prove that there is an effect of human resource competence on the quality of financial statements.

### **The Effect of Human Resource Competence on the Quality of Financial Statements**

The results showed that human resource competence has a positive effect on the quality of regional apparatus financial reports. In theory, it can be concluded that if the human resources who carry out the management of the report have reliable



competence, then this can facilitate the completion of the work and provide the desired results, it can also ensure that the financial information disclosed in the report has a high level of accuracy and assist in the preparation of financial reports in accordance with applicable accounting regulations and principles. Qualified human resources can prepare financial reports with transparent and comprehensive information disclosure. As explained in the theory of human resource competence (Kuasa et al., 2016), it is stated that human resource development has a focus on the availability of professional and technical personnel, one of which is through training (Saleh et al., 2013) The results of this study are in line with the results of research conducted by (Gasperz, 2019b) and (Indrayani & Widiastuti, 2020) which prove that there is an effect of human resource competence on the quality of financial statements.

### **The Effect of Information Technology Utilization on the Quality of Financial Statements**

The results showed that the utilization of information technology has an influence on the quality of financial reports of regional apparatus in Simeulue Regency. The positive relationship between the two shows that the greater the utilization of information technology in carrying out tasks in regional devices, the higher the quality of financial reports by these regional devices. In the explanation of Government Regulation Number 56 of 2005 concerning Regional Financial Information Systems, it is stated that the central and regional governments have an obligation to develop and utilize advances in information technology to improve regional financial management capabilities (Mene et al., 2018). Therefore, it is imperative for each regional apparatus to be able to facilitate the adequacy of electronic devices, both hardware and software, to achieve better results in all financial management activities so that it has implications for changes in the level of quality of financial reports. The results of this study are in line with the results of research conducted (Azlan et al., 2019), (Puspitawati & Haq, 2020) and (Suyudha, 2021) which state that there is an effect of information technology utilization on the quality of financial reports.

### **CONCLUSIONS, LIMITATIONS AND SUGGESTIONS**

Based on the results of the study and data analysis, it can be concluded that performance characteristics, education level, human resource competence and technology utilization affect the quality of financial reports on regional apparatus in Simeulue Regency. SKPD performance characteristics have a positive effect on the quality of financial reports on regional apparatus in Simeulue Regency, the level of education has a positive effect on the quality of financial reports on regional apparatus, human resource competence has a positive effect on the quality of financial reports on regional apparatus in Simeulue Regency, utilization of information technology has a positive effect on the quality of financial reports on regional apparatus in Simeulue Regency.

There are several limitations in conducting this research, the first is the use of a questionnaire as a research instrument, because the questionnaire was circulated directly by the researcher and most of them immediately gave answers and returned on the same day, so this could result in respondents giving answers in a hurry and not in accordance with the actual situation in the field. Then the statements contained in this questionnaire are also the result of modifications from several previous studies and have similar variables to this study, so it cannot be denied that there are still many weaknesses and shortcomings, for example, the number of statements is still limited so that it does not represent the purpose and purpose of this research. conducted. Another limitation of this study is the large number of population/respondents who only come from regional apparatus in Simeulue Regency due to time constraints. This study also only uses four variables so that it is less varied, even though there are many other variables that have an influence on the quality of financial reports, such as training and others.

Some suggestions that the author can give to regional apparatus in Simeulue Regency. Performance characteristics can provide a clear picture of a region's financial performance, including the achievement of revenue targets, expenditure efficiency, and risk management. High-quality financial reports can provide accurate and relevant information about performance, enabling stakeholders to make informed and strategic decisions. A high level of education can improve the ability to prepare financial statements that comply with applicable accounting standards and financial regulations. A good education can also improve understanding of financial analysis and risk management, all of which contribute to better quality financial statements. Human resource competencies and expertise have a direct impact on the quality of financial statements. Competent employees can provide in-depth analysis, ensure compliance with applicable accounting standards, and manage the reporting process efficiently. Thus, human resource competencies play an important role in ensuring the accuracy and trustworthiness of financial statements. Information Technology: The use of advanced information technology in the preparation and reporting of financial statements can improve efficiency, accuracy, and transparency. An integrated financial information system enables faster and more accurate data



processing, and allows better accessibility of financial information for policy makers. Overall, the quality of local financial reports is influenced by performance characteristics, education level, human resource competencies, and information technology. By paying attention to and improving these factors as a whole, regions can improve accountability, transparency, and public trust in their financial statements.

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