THE IMPLEMENTATION OF A REGIONAL FINANCIAL ACCOUNTING SYSTEM, HUMAN RESOURCE COMPETENCY, AND INTERNAL CONTROL SYSTEM, ON THE QUALITY OF REGIONAL GOVERNMENT FINANCIAL STATEMENTS

(Case Study: SKPD Kota DKI Jakarta)

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Abstrak *This study aims to determine the effect of implementing a regional financial accounting system, human resource competence, and internal control systems. The variables studied are "The quality of financial reports is calculated using the application of the regional financial accounting system, competence of human resources, internal control systems, the quality of local government financial reports (empirical studies on SKPD Kota DKI Jakarta).*

The research method used in this research is a method that used data collection and analysis technique in the form of opinion of fact from respondents through question and answer using a questionnaire which is directly communicated to the respondent.

The results showed that the regional financial accounting system has t_{count} – 0.841 < t_{table} - 1.66320. Human resource competence has t_{count} - 2.526 < t_{table} - 1.66320. The internal control system has t_{count} - 8,275 < t_{table} - 1,66320. The quality of government financial reports has a value of F_{count} 40,845 > F_{table} 2.72.

Keywords: Financial Accounting System, Human Resource Competence, Internal Control System, Utilization of Information Technology, Financial Statements.

Abstract: Penelitian ini bertujuan untuk mengetahui pengaruh penerapan sistem akuntansi keuangan daerah, kompetensi sumber daya manusia, sistem pengendalian internal. Variabel yang diteliti adalah "Kualitas laporan keuangan dihitung dengan menggunakan penerapan sistem akuntansi keuangan daerah, kompetensi sumber daya manusia, sistem pengendalian intern, kualitas laporan keuangan pemerintah daerah (studi empiris pada SKPD Kota DKI Jakarta).

Metode penelitian yang digunakan dalam penelitian ini adalah metode yang menggunakan teknik pengumpulan dan analisis data berupa opini atau fakta dari responden melalui tanya jawab menggunakan kuisioner yang secara langsung dikomunikasikan dengan responden.

Hasil penelitian menunjukkan bahwa sistem akuntansi keuangan daerah memiliki t_{hitung} - 0,841 < t_{tabel} - 1,66320. Kompetensi sumber daya manusia memiliki t_{hitung} – 2.526 < t_{tabel} - 1,66320. Sistem pengendalian intern memiliki t_{hitung} – 8.275 < t_{tabel} - 1,66320. Kualitas laporan keuangan pemerintah memiliki nilai F_{hitung} 40.845 > 2.72.

Kata Kunci: Sistem Akuntansi Keuangan, Kompetensi Sumber Daya Manusia, Sistem Pengendalian Internal, Laporan Keuangan

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I. PRELIMINARY

The current era of reformation public sector organizations continues to experience rapid development, where along with the implementation of regional autonomy on January 1, 2001 through Law No. 2 of 1999 which has been revised by LawNo. 12 of 2008 which regulates Regional Government. This law is the first law issued regarding regional autonomy after the issuance of the MPR RI Decree No.IV / MPR / 2000.

This opinion is given because the performance accountability score of this region gets an "A" score. WTP opinion is a professional judgment on the fairness of the information contained in the financial statements is not a guarantee that the financial statements are free from fraud. Therefore, it is hoped that the BPK audit results for approximately 3 years will maintain the WTP title and are expected to be able to become an example for other regions, then researchers want to examine more deeply about what factors are currently strengthened by the City of DKI Jakarta so that they can maintain the title. The WTP.

Table 1.1
BPK opinion

No.	Local Government Name	BPK opinion			
		2016	2017	2018	2019
1.	DKI Jakarta		WTP	WTP	WTP
2.	districts	WTP	WTP	WTP	WTP
	Bantul				
3.	Sleman Regency	WTP	WTP	WTP	WTP

As for several previous studies regarding the influence of regional financial reports, including those conducted by (Muid, 2014) which proved that human resource competence, the application of the local government accounting system (SAKD), the use of information technology, and the internal control system had a significant effect on the quality of financial reports. area.

Based on what has been explained above, this research was conducted in the City of DKI Jakarta, so this research was given the title:

The Influence of the Application of the Regional Financial Accounting System, Human Resource Competence on the Quality of Government Financial Reports(Empirical Study on SKPD DKI Jakarta).

1.1. Formulation of the problem

Based on the background description of the problem, the problem formulations raised in the research discussion are as follows:

1. Does the Implementation of the Regional Financial Accounting System (SAKD) Affect the Quality of Local Government Financial Statements?
2. Does the Competence of Human Resources Affect the Quality of Local Government Financial Reports?
3. Does the Internal Control System Affect the Quality of Local Government Financial Reports?

1.2. Research purposes

The research objectives to be achieved in this study are as follows:

1. To analyze the effect of the application of the regional financial accounting system (SAKD) on the quality of local government financial reports.
2. To analyze the influence of human resource competence on the quality of local government financial reports.
3. To analyze the effect of internal control on the quality of local government financial reports.

II. LITERATURE REVIEW

2.1. Financial statements

According to (Rahmadani, 2015: 124) the general purpose of a financial report, especially in regional government financial reports, is to present information about the financial position, budget realization, and performance of an entity in the reporting process that can be used by all users in evaluating decisions regarding resource allocation. . "

2.2. Human Resources Competence

According to Sutrisno (2014: 44), human resources are the only resources that have feelings, desires, skills, knowledge, drive, power, and work (ratio, taste, and intention). All of these human resource potentials affect the organization's efforts to achieve goals. From the above understanding, it can be concluded that human resources are the most important assets in an organization that help the organization to operate and achieve goals.

2.3. Internal Control System

According to Mulyadi (2013: 163) internal control includes organizational structure, methods and measures that are coordinated to maintain organizational wealth, check the accuracy and accuracy of accounting data, encourage efficiency and encourage compliance with management policies. According to Hery (2013: 160) the definition of internal control is a set of policies and procedures to protect company assets or assets from all forms of abuse, ensuring the availability of accurate corporate accounting information, and ensuring that all legal / statutory provisions (regulations) and policies management has been obeyed or carried out properly by all company employees

2.4. Relationship between Research Variables

2.4.1. The Effect of Regional Financial Accounting Systems on the Quality of Local Government Financial Statements.

The understanding that is made and applied is based on the logic of accounting if a failure by human resources in the local government will have a bad effect. This is in the form of a false error in the financial report because it is not in accordance with the SOP regulated by the government Warisno (2015). Based on this, it is similar to the research conducted by Botutihe (2015) entitled The Effect of the Implementation of Regional Financial Accounting Systems on the Quality of Financial Statements of Gorontalo City Government.

H1: The Regional Financial Accounting System has an influence on Quality of Regional Financial Reports.

2.4.2. The Influence of Human Resource Competence on Report Quality Regional Government Finances.

Competence of human resources who have the ability according to their capacity, namely the competence of individuals, agencies or institutions, or regulations in carrying out tasks according to authority. Based on this, it is similar to previous research compiled by Roviyantie (2015) entitled The Effect of Human Resources (HR) Competence, Implementation of Regional Financial Accounting Systems on the Quality of Regional Financial Reports. From the results of research that has been made that financial statements. regions can be of quality if the competence of human resources is good. This is important in preparing financial reports to be reliable.

H2: Human Resource Competence has an influence on Quality Regional Financial Reports.

2.4.3. The Effect of Internal Control Systems on the Quality of Local Government Financial Reports.

The system used for internal control that coordinates with each other in protecting organizational assets, checks carefully and the reliability of accounting transactions. Based

on the explanation above, it has been concluded that internal control is a series of jobs in making policies made by individuals authorized to make guarantees to achieve smooth and absurd activities, reliable financial reports in accordance with applicable policies Mulyadi (2014: 163).

H3: Internal Control System has an influence on Report Quality Regional Finance.

2.5. Hypothesis Development

Technically, a hypothesis can be defined as a statement about the population that will be tested for truth based on the data obtained from the research sample. Based on the variables in this study, the hypotheses that can be proposed are as follows:

H1 = Quality of Financial Statements of DKI Jakarta City Government has a positive and significant effect on the Financial Accounting System

H2 = Quality of Financial Statements of DKI Jakarta City Government has a positive and significant effect on Human Resource Competence

H3 = Quality of Financial Statements of DKI Jakarta City Government has a positive and significant effect on the Internal Control System

2.6. Research Conceptual Framework

To find out the problems to be discussed, it is necessary to have a conceptual framework which is the basis for researching problems that aim to find the truth of a study. The conceptual framework in this study can be seen in the following figure:

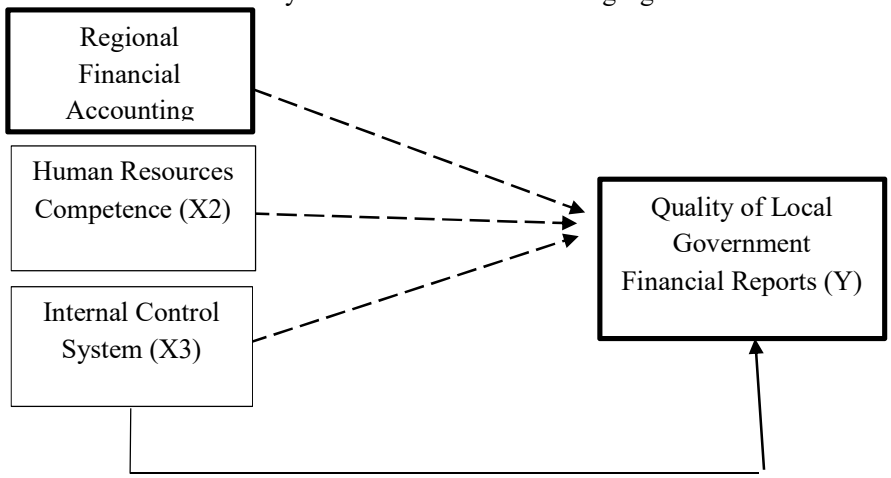


Figure 2.1
Research Conceptual Framework Scheme

Information :

- ⇢ : The effect of each independent variable on the dependent variable.
- → : The effect of the independent variable simultaneously on the dependent variable.

Hypothesis Formulation

Based on the theoretical framework above, the authors formulate the following hypothesis:

H1: The Regional Financial Accounting System has an effect on Report Quality Regional Finance.

H2: Competence of Human Resources has an effect on Report Quality Regional Finance.

H3: Internal Control System affects the Quality of Regional Financial Reports.

III. RESEARCH METHOD

3.1. Research Strategy

The research method used in this research is a survey method that uses data collection and analysis techniques in the form of opinions / facts from the subjects studied (respondents) through questions and answers using a questionnaire (written questions) which are directly communicated to the respondent, and interviews (oral questions).) conducted by face-to-face communication or by telephone

3.2. Population and Sample Research

According to Sugiyono (2017: 119) population is a generation area consisting of objects / subjects that have certain qualities and characteristics that are determined by researchers to be studied and then drawn conclusions. Population is not just people but objects and other natural objects. Population is also not just the number that exists in the object or subject being studied, but includes the characteristics or properties possessed by that subject or object. The population in this study were several Regional Apparatus Organizations (OPD) of DKI Jakarta which consist of offices, agencies, offices, sub-districts, and regional secretaries. According to Sugiyono (2017: 116) the sample can be defined as part of the number and characteristics possessed by the population. When the population is large, and it is impossible for the researcher to study everything in the population,

Sampling of the respondents in this study was based on the purposive sampling method. This method is used because the information to be taken comes from certain criteria based on deliberations that the researcher deliberately chooses. Respondents in this study were employees who carried out financial management consisting of Financial Administration Officers (PPK), treasurers, and financial administration staff in several OPDs in DKI Jakarta City.

3.3. Data Processing and Analysis Techniques

Data analysis is used to simplify data to make it easier
interpreted which is processed using formulas for existing rules and according to the research approach. Methods of data analysis using accounting analysis, descriptive statistical analysis, data quality test, multiple linear regression, classical assumption test, hypothesis testing and determination coefficient with computer assistance through the IMB SPSS 23 for windows program. Filling the questionnaire in this study using a Likert scale which consists of strongly agree, agree, neutral, disagree and strongly disagree. The five studies are weighted as follows:

Table 3.2
Likert Scale Assessment

Alternative	Weight
SS = Strongly Agree	5
S = Agree	4
N = Neutral	3
TS = Disagree	2
STS = Strongly Disagree	1

Source: Sugiyono, 2015: 93

The Likert scale then scales the individual concerned by adding the weights of the selected answers. The mean value of each respondent can be grouped into interval classes.

3.3.1. Accounting Analysis

Accounting analysis is a process of evaluating the extent to which corporate accounting reflects economic reality. This will be done by studying transactions and events, assessing the impact of accounting policies on financial statements, adjusting these reports to better reflect the underlying economic circumstances and making them more suitable for analysis. suitable for analysis.

3.3.2. Descriptive Statistical Analysis

Descriptive statistical analysis is used to provide an overview of the variables studied. Descriptive statistical tests include the average (mean) value, minimum value, maximum value, and standard deviation value from the research data. This descriptive statistic is used to provide an overview of the demographics of the research respondents. The demographic data includes: employee position, educational background, educational background, and other types of demographic data.

3.3.3 Data Quality Test

3.5.3.1 Validity Test

The validity test is intended to measure the quality of the questionnaire used as a research instrument so that it can be said that the instrument is valid. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire (Ghozali, 2015). The criteria used are valid or invalid, if the correlation between the score of each question item and the total score has a significance level below <0.05 then the question item can be said to be valid, and if the correlation score of each question item with the total score has a level of significance. significance above> 0.05, the question item is invalid.

3.5.3.2 Reliability Test

The reliability test is used to measure the variable or construct indicators of a questionnaire. A questionnaire is reliable or reliable if the answers to the questions are consistent or stable over time. The reliability test used is one shot or just one measurement. Here the measuring is only once and then the results are compared with other questions or measure the correlation between the answers to the questions. SPSS provides facilities to measure reliability with the Cronbach Alpha statistical test. A construct or variable is said to be reliable if it gives a Cronbach Alpha> 0.60 or greater than 0.60.

3.3.4. Multiple linear regression

According to (Sugiyono, 2014: 277) multiple linear regression analysis intends to predict how the state (rise and fall) of the dependent variable (criterion), if two or more independent variables as a prediator factor are manipulated (increase and decrease in value). So multiple regression analysis will be carried out if the number of independent variables is at least 2.

3.3.4.1. Regression Model

$$Y = \alpha + \beta1X1 + \beta2X2 + \beta3X3 + e$$

Information:

Y = quality of financial reports.

α = constant.

β1 = regression coefficient of the application of the regional financial accounting system.

β2 = human resource competency regression coefficient.

β3 = internal control system regression coefficient.

X1 = variable of the application of the regional financial accounting system.

X2 = human resource competency variable.

X3 = internal control system variable.

e = confounding variable.

3.3.5. Classic assumption test

3.3.5.1. Normality test

According to (Ghozali, 2016; 154) the normality test is carried out to test whether the independent variable and dependent variable regression model or both have a normal distribution or not. If the variables are not normally distributed, the results of statistical tests will decrease. The data normality test can be done using One Sample Kolmogorov Smirnov, provided that if the significant value is above 0.05, the data is normally distributed. Meanwhile, if the results of One Sample Kolmogorov Smirnov show a significant value below 0.05, the data is not normally distributed.

3.3.5.2. Multicollinearity Test

According to (Ghozali, 2016: 103) multicollinearity testing aims to test whether the regression model found a correlation between independent (independent) variables. Multicollinearity testing is a test that has the aim of testing whether the regression model finds a correlation between the independent variables. The effect of this multicollinearity is that it causes high variables in the sample. This means that the standard error is large, consequently when the coefficient is tested, the t-count will be of a small value from the t-table. This shows that there is no linear relationship between the dependent variable and the dependent variable.

To find the presence or absence of multicollinearity in the regression model, it can be seen from the tolerance value and the variance inflation factor (VIF) value. Tolerance measures the variability of the selected independent variable which cannot be explained by other independent variables. So a low tolerant value is the same as a high VIF value (because VIF = 1 / tolerance) and indicates high collinearity. The cut off value that is commonly used is a tolerance value of 0.10 or equal to a VIF value above 10.

3.3.5.3. Heteroscedasticity Test

This test aims to test whether in a regression model there is variable discomfort from the residuals of one observation to another. If the variants are different, it is called heteroscedasticity. One way to determine whether there is heteroscedasticity in a multiple linear regression model is to look at the scatterplot graph or the predictive value of the dependent variable, namely SRESID with a residual error, namely ZPRED. If there is no certain pattern and does not spread above and below zero on the y axis, then heteroscedasticity does not occur. A good model is one that does not occur heteroscedasticity (Ghozali, 2016; 134).

3.3.5.4. Descriptive Statistics Test

According to (Ghozali, 2016) Descriptive statistics describe or describe data seen from the mean, median, mode, standard deviation, maximum and minimum values. Descriptive statistics are statistics that describe or describe data into information that is clearer and easier to understand.

3.3.6. Hypothesis testing

3.3.6.1. Partial Test (t test)

The first hypothesis test is the t test, which is used to see the effect of each independent (free) variable partially with the dependent variable (bound) with the following procedure:

1. Determine the hypothesis of each group:
   H0 = independent variable (free) partially has no effect on dependent variable (bound).
   H1 = independent variable (free) partially affects the variable dependent (bound).
2. Comparing the value of t count with t table with the following criteria:
   1) If tcount <ttable, then H0 is accepted, it means that the independent variable (free) partially has no effect on the dependent variable (bound).
   2) If tcount> ttable, then H0 is rejected, it means that the independent variable (free) partially affects the dependent variable (bound).

3.3.6.2. Simultaneous Test (Test F)

The second hypothesis test is the F test, used to see the effect independent variable (free) together (simultaneously) to the dependent variable (bound) with the following procedure:

1. Determine the group hypothesis
   H0 = The independent variable (free) simultaneously has no effect on dependent variable (bound).
   H1 = independent variable (free) simultaneously affects dependent variable (bound).
2. Comparing the value of Fcount with Ftable with the following criteria:
   1) If Fcount> Ftable, then H0 is rejected, it means that the independent variable (free) simultaneously has no effect on the dependent variable (bound).
   2) If Fcount <Ftable, then H0 is rejected, it means that the independent variable (free) simultaneously affects the dependent variable (bound).
3. Comparing the significant value (Sig) with the significant level (a) 0.05 or 5%. In this study also conducted by looking at the significance value (Sig) and comparing it with the level of significance, 0.05 (a = 5%) with degrees of freedom (nk), where n = number of observations (sample) and k = number of variables, with criteria as follows :
   1) If the significance value (Sig)> 0.05, then H0 is accepted, it means that the independent variable (free) simultaneously has no effect on the dependent variable (bound).
   2) If the significance value (Sig) <0.05, then H0 is rejected, it means that the independent variable (free) simultaneously affects the dependent variable (bound).

3.3.7. Analysis of the Determinant Coefficient

The coefficient of determination test is used to determine what percentage of the effect of the independent variable is on the dependent variable. The percentage of the influence of the independent variable on the dependent variable is reflected in the adjusted R2 value. The coefficient of determination is between zero and one. The value of R2 has an interval between 0 to 1 ($0 \leq R2 \leq 1$). If the value of R2 is large (detects 1), it means that the independent variable can provide almost all the information needed to predict the dependent variable. Meanwhile, if R2 is small, it means that the ability of the independent variable to explain the dependent variable is very limited. The criteria for the coefficient of determination analysis are:

1. If Kd is close to zero (0), it means that the influence of the independent variable on the dependent variable is not strong.
2. If Kd approaches one (1), it means that the influence of the independent variable on the dependent variable is strong.

IV. RESULTS AND DISCUSSION

4.1. Description of Research Object

When the Portuguese arrived in 1522, there was a trade and defense agreement between the King of Padjajaran and the Portuguese. The essence of the agreement which took place on August 21, 1522, gave freedom to the Portuguese to trade through the Sunda Kelapa Harbor and gave permission to build a fortress. In 1527, the Portuguese returned to Sunda Kelapa Port to follow up on the agreement in 1522. However, at that time the Sunda Kelapa Port was already controlled by the Demak Kingdom army under the leadership of Fatahilah. Then June 22, 1527, Fatahillah was able to defeat and drive the Portuguese from Sunda Kelapa. Then changed the name of the port to Jayakarta. As time went on, the Dutch occupied Jayakarta and changed its name to Sta Batavia. Then it changed again to Gemeente Batavia in 1905. In 1942, after the Japanese occupied Batavia it was changed to the Betsu Shi Shop. Then after Japan surrendered to its allies, its name became the Jakarta City National Government.

The legal basis for DKI Jakarta is Law of the Republic of Indonesia Number 29 of 2007 concerning the Provincial Government of the Special Capital Region of Jakarta as the capital of the Republic of Indonesia. This law replaces Law Number 34 of 1999 concerning Provincial Government of the Special Capital Region of the Republic of Indonesia Jakarta and Law Number 11 of 1990 concerning the Structure of the Special Regional Government of the State Capital of the Republic of Indonesia Jakarta, both of which are no longer valid. DKI Jakarta has a special status asSpecial Capital Regionat the provincial level and led by a governor. Unlike other provinces, DKI Jakarta only has a division below it in the form of five administrative cities and one administrative district, which means that it does not have its own representatives.

Jakarta is an administrative equivalent area provincewith a special status as the capitalIndonesia. The chief executive of Jakarta isGovernor, insteadMayor. The Governor of Jakarta is an elected politician who holds the strategic administration of Jakarta along with the Deputy Governor and 106 membersRegional People's Representative Assembly(DPRD)

4.2 Results of Data Processing and Discussion

4.2.1 Data Processing Results

4.2.1.1 Data Description of Respondents

The data used to measure the regional financial accounting system, human resource competence, internal control systems, the use of information technology and the role of internal audit on the quality of the financial reports of the Bogor Regency local government is by distributing questionnaires to financial officers at the DKI City Financial and Asset Management Agency. Jakarta. The data obtained were 84 questionnaires from 85 questionnaires distributed by researchers. The following table describes the distribution and return of questionnaires in this study.

Table 4.5
Sample and Questionnaire Return Rate

Information	total (Person)	Percentage (%)
Distribution of Questionnaires	85	100%
Return of the Questionnaire	84	98%
Non-Returned Questionnaires	1	2%
Processable Questionnaires	84	98%

Source: Primary data processing results (Researchers, 2020)

There are five independent variables in this study, namely, the regional financial accounting system (X1), human resource competence (X2), and the internal control system (X3). The distribution of respondents was divided into several clarifications, namely according to gender, last education and length of work.

Table 4.6
Respondent Profile

Data	total	Percentage (%)
Gender		
Men	29	35%
Woman	55	65%
Last education		
SMA	4	5%
Diploma	13	15%
Bachelor	58	69%
Masters	9	11%
Others		
TOTAL	84	100%
Length of work		
1-5 Year	22	26%
5-10 Years	30	36%
> 10 Years	32	38%
TOTAL	84	100%

Source: Primary Data (Researcher, 2020)

4.2. From table 6 above shows that the object of research for women is more than men, which is equal to 65%. Most of them have worked for more than 10 years, namely 38% and their latest education was dominated by undergraduates by 69%.

4.2.3 Statistical Analysis

4.2.3.1 Descriptive Analysis

Descriptive testing aims to test how much the minimum, maximum, mean and standard deviation values are, so that the accuracy and deviation of the data is known. For more details, see the table below:

Table 4.15
Descriptive Statistics Test Results
Descriptive Statistics

	N	*Minimum*	*Maximum*	*Mean*	*Std. Deviation*
X1	84	30	50	40.49	4,993
X2	84	30	50	38.71	5,036
X3	84	25	40	33.95	3,274
Y	84	24	40	34.95	3,248
Valid N (listwise)	84				

Source: Primary data processed SPSS output (Researcher, 2020)

4.2.3.2 Data Quality Test

Variable data in this study were obtained from the results of a questionnaire with the independent variables of the regional financial accounting system, human resource competence, internal control systems and the dependent variable the quality of government financial reports. Meanwhile, those who become respondents are employees in government agencies of regional financial and asset management bodies in DKI Jakarta.

So that this researcher does not doubt the truth, the questionnaire instrument as a measuring tool for measuring the researchers' variables uses the data quality test. There are 2 (two) tests to regulate data quality as follows:

1. Data Validity Test

   The validity test in this study aims to test the accuracy of the instrument in measuring the variables of the regional financial accounting system, human resource competence, and the internal control system on the quality of government financial reports. The decision regarding the questionnaire questions which are declared valid by comparing rcount> rtable. Validity test which can be seen by comparing rcount (Corrected Item-Total Correlation) with rtabel, is said to be valid if rcount> rtabel can be calculated with degree of freedom (df) = n- 2, in this case the sample size is n = 84. Then the magnitude of df = 84-2 with an alpha of 0.05 is obtained r table = 0.212. The results of the validity test can be seen in the following table:

Table 4.16
Results of the Validity Test of Regional Financial Accounting System Variables

Question Points	r Count	r Table	Information
SAKD_1	0.550	0.212	Valid
SAKD_2	0.667	0.212	Valid
SAKD_3	0.614	0.212	Valid
SAKD_4	0.749	0.212	Valid
SAKD_5	0.819	0.212	Valid
SAKD_6	0.660	0.212	Valid
SAKD_7	0.753	0.212	Valid
SAKD_8	0.830	0.212	Valid

Source: Primary data processed by SPSS 26 (Researcher, 2020)

The variable of the regional financial accounting system consists of 8 (eight) questions, from the 8 (eight) questions, all the questions are valid (rcount> rtabel).

Table 4.17
Results of the Validity Test of Human Resource Competency Variables

Question Points	r Count	r Table	Information
KSDM_1	0.306	0.212	Valid
KSDM_2	0.361	0.212	Valid
KSDM_3	0.282	0.212	Valid
KSDM_4	0.487	0.212	Valid
KSDM_5	0.334	0.212	Valid
KSDM_6	0.325	0.212	Valid
KSDM_7	0.482	0.212	Valid
KSDM_8	0.317	0.212	Valid

Source: Primary data processed by SPSS 26 (Researcher, 2020)

The human resource competency variable consists of 8 (eight) questions, from the 8 (eight) questions, all questions are valid (rcount> rtabel).

Table 4.18
Results of the Internal Control System Variable Validity Test

Question Points	r Count	r Table	Information
SPI_1	0.437	0.212	Valid
SPI_2	0.517	0.212	Valid
SPI_3	0.503	0.212	Valid
SPI_4	0.702	0.212	Valid
SPI_5	0.596	0.212	Valid

SPI_6	0.459	0.212	Valid
SPI_7	0,700	0.212	Valid
SPI_8	0.585	0.212	Valid

Source: Primary data processed by SPSS 26 (Researcher, 2020)

Internal control system variable from 8 (eight) question items, from the 8 (eight) question items all question items are valid (r count> r table).

Table 4.19

Results of the Validity Test of Quality Variable Government Financial Statements

Question Points	r Count	r Table	Information
KLKP_1	0.353	0.212	Valid
KLKP_2	0.378	0.212	Valid
KLKP_3	0.263	0.212	Valid
KLKP_4	0.547	0.212	Valid
KLKP_5	0.450	0.212	Valid
KLKP_6	0.212	0.212	Valid
KLKP_7	0.541	0.212	Valid
KLKP_8	0.416	0.212	Valid

Source: Primary data processed by SPSS 26 (Researcher, 2020)

Variable quality of local government financial reports from 8 (eight) questions, from the 8 (eight) questions, all questions are valid (rcount> rtabel).

2. Reliability Test

The reliability test is a measuring tool for measuring the questionnaire which is an indicator of the variable. A questionnaire is said to be reliable or reliable if a respondent's answer to a question is consistent or stable over time. A variable is said to be reliable if it gives Cronbach's Alpha> 0.60 and vice versa if the reliability of Cronbach's Alpha <0.60 a variable is said to be bad.

Table 4.20

Results of the Variable Reliability Test for the Regional Financial Accounting System

Reliability Statistics

Cronbach's Alpha	*N of Items*
.867	8

Source: SPSS output 26

The results of the reliability test show that the Cronbach's Alpha value for the variable (X1) of the regional financial accounting system is 0.867, so it can be concluded that the questions in this questionnaire are reliable because they have a Cronbach's Alpha value> 0.60.

Table 4.21

Results of the Human Resource Competency Variable Reliability Test

Reliability Statistics

Cronbach's Alpha	*N of Items*
.934	8

Source: SPSS output 26

The results of the reliability test show that the Cronbach's Alpha value for the variable (X2) human resource competence is 0.934, so it can be concluded that the questions in this questionnaire are reliable because they have a Cronbach's Alpha value> 0.60.

Table 4.22

Results of the Internal Control System Variable Reliability Test

Reliability Statistics

Cronbach's Alpha	*N of Items*
.775	8

Source: SPSS output 26

The results of the reliability test show that the Cronbach's Alpha value for the variable (X3) of the internal control system is 0.775, so it can be concluded that the questions in this questionnaire are reliable because they have a Cronbach's Alpha value> 0.60.

Table 4.23
Result of Reliability Test for Quality Variables of Government Financial Statements
Reliability Statistics

Cronbach's Alpha	*N of Items*
.870	8

Source: SPSS output 26

The results of the reliability test show that the Cronbach's Alpha value for the variable (Y) quality of government financial reports is 0.870, so it can be concluded that the questions in this questionnaire are reliable because they have a Cronbach's Alpha value> 0.60.

Table 4.24
Multiple Linear Regression Test Results
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	84	30	50	40.49	3,503
X2	84	30	50	38.71	5,036
X3	84	25	40	33.95	3,274
Y	84	24	40	34.95	3,248
Valid N	84				

Source: Primary data processed by SPSS 26 (Researcher, 2020)

Based on the table above, the regression model obtained is as follows:

$$Y = 7{,}633 + 0.047\ X1 + 0.125\ X2 + 0.718\ X3 + e$$

Information :
Y: Quality of Government Financial Reports
X1: Regional Financial Accounting System
X2: Human Resources Competence
X3: Internal Control System

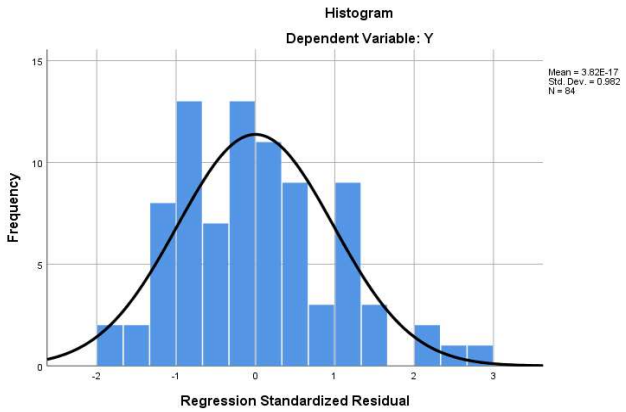
The results of the multiple linear regression test can be interpreted as:

1. The constant is 7.633, meaning that if SAKD (X1), KSDM (X2), SPI (X3) then the potential for KLKP (Y) tends to increase by 7.633.
2. The regression coefficient for SAKD (X1) is 0.047, meaning that if other independent variables are fixed and SAKD (X1) has increased by 1 point, KLKP has increased by 0.047 and vice versa.
3. The KSDM regression coefficient (X2) is 0.125 which means that if the other independent variables are fixed and the KSDM (X2) increases by 1 point, KLKP will increase by 0.125 and vice versa.
4. The regression coefficient of SPI (X3) is 0.718, meaning that if other independent variables are fixed and the SPI (X3) increases by 1 point, KLKP has increased by 0.718 and vice versa.

4.2.3.3 Classic Assumption Test

Classical assumptions are several assumptions that underlie the validity of multiple linear regression analysis, including:

1. Normality test
   The normality test can be seen if the P-Plot graph spreads around the diagonal line and follows the direction of the diagonal line or the histogram graph shows a normal distribution pattern, then the regression model meets the assumption of normality. The test results can be seen in the following figure:

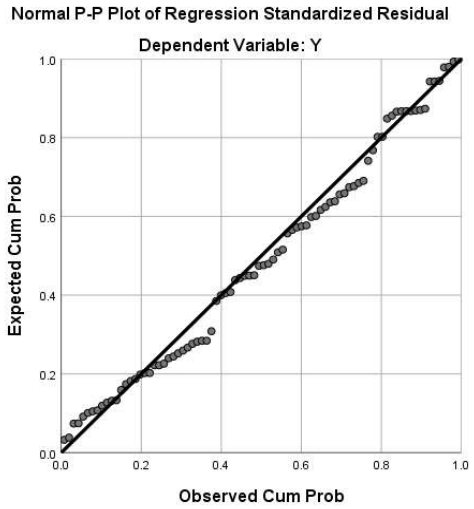


Source: *Output* SPSS 26 primary data (Researcher, 2020)

Figure 4.2
Histogram Graph

Based on observations with the dependent variable histogram graphic analysis (quality of government financial reports), it can be seen that the data is normally distributed because the smooth curve of the histogram is normal (symmetrical to an average of 0). Because the smaller the Standarized Residual, the better for the regression equation in predicting data, this indicates that the data is normally distributed.

The following is testing by looking at the Normal P-Plot image for testing data normality.



Source: *Output* SPSS 26 (Researcher, 2020)

Figure 4.3
Normal P-Plot Graph

The Normal P-Plot image is a straight line across from the lower left corner to the upper right forming a diagonal direction so that it can be called the normality reference line. In the picture above, it shows that the normal P-Plot graph line shows the dots spreading around the diagonal line and the distribution following the flow of the diagonal line. In addition to the normality test, the detection of normality can be determined by looking at the results of the Kolmogorov Smirnov Test. If the Kolmogorov Smirnov Test results show a significant number $<\alpha = 0.05$, the residual data is not normally distributed.

Table 4.25
Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		84
Normal Parametersa, b	Mean	.3087785
	Std. Deviation	2.07493684
Most Extreme Differences	Absolute	.067
	Positive	.067
	Negative	-.057
Statistical Test		.067
Asymp. Sig. (2-tailed)		.200c, d

Source: SPSS 26, 2020

a. *Test distribution is Normal.*
b. *Calculated from data.*
c. *Lilliefors Significance Correction.*
d. *This is a lower bound of the true significance.*

Based on the test results in the table above, the significance level of the normality test is 0.200> 0.50, it means that the data is normally distributed.

2. Multicollinearity Test

Multicollinearity tests whether the regression found a correlation between the independent variables. This test can be done by calculating the Variance Inflation Factor (VIF) of each independent variable in the regression model.

Table 4.26
Coefficient of Variance Inflation Factor (VIF)
Coefficientsa

Model		Collinearity Statistic	
1	(Constant)	Tolerance	VIF
	X1	.677	1,478
	X2	.843	1,186
	X3	.645	1,550

a. Dependent Variable: Y

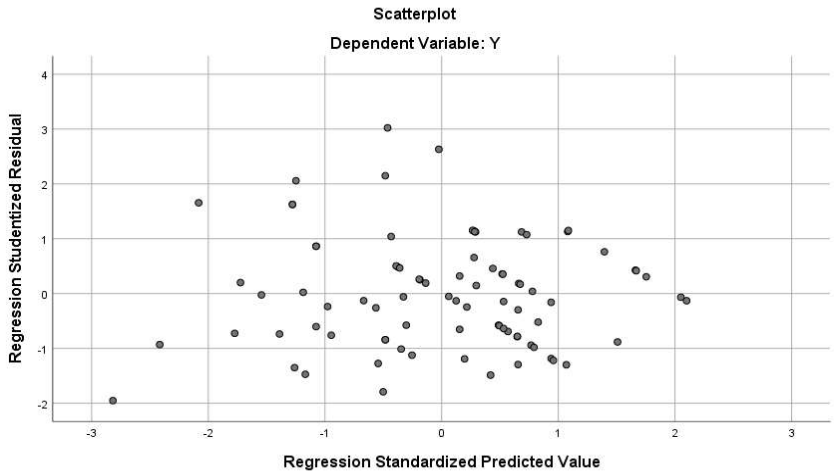
Source: Output SPSS 26 (Researcher, 2020)

Based on the table above, showing the symptoms of multicollinearity can be seen from the Variance Inflation Factor (VIF) value. If the VIF value is less than 10 then there are symptoms of multicollinearity, whereas if the Collinearity Tolerance value is below 0.1 then there are symptoms of multicollinearity.

The table above shows where the VIF value for the regional financial accounting system variable (X1) is 1,478, the human resource competency (X2) is 1,186, the internal control system (X3) is 1,550 less or less than 10 and the collinearity tolerance value is above 0.1. with the regional financial accounting system variable (X1) of 0.677, human resource competence (X2) of 0.843, internal control system (X3) of 0.645. Thus it can be concluded that all independent variables in this study do not have multicollinearity symptoms.

3. Heteroscedasticity Test

The heteroscedasticity test aims to determine whether the regression model has an inequality of residual variance from one observation to another. This can be identified by calculating the Spearman Rank correlation (between the residual and the probability or significance value of all independent variables) and the Scatter Plot.



Source: SPSS 26 primary data output (Researcher, 2020)

Figure 4.4

Scatter Plot

In the picture above, it can be seen that the pattern of the relationship between the Stundendized Residual Regression and the Standardized Predicted Value Regression spreads normally above and below zero. This means that there is a uniform residual variance planning with the dependent variable or no symptoms of heteroscedasticity.

4. Autocorrelation Test

The autocorrelation test is used to test in a regression model whether or not there is a correlation between confounding errors in period (t) with the previous error (t-1). In terms of the autocorrelation test using the Durbin-Watson method. The following are the results of the Durbin-W atson autocorrelation test using SPSS 26 software

Table 4.27

Autocorrelation Test Results

Model Summary

Model	*Durbin Watson*
1	1,488

a. Predictors: (Constant), X5, X1, X2, X4, X3

b. Dependent Variable: Y

Source: Output SPSS 26 (Researcher, 2020)

From the SPSS Model Summary output results above, it can be seen from the Durbin Watson value from the test results is 1.488. From the amount of data (n) = 84 and k = 3 (k is the number of independent variables), the dL value is 1.5723 and the du value is 1.17199. With that the criteria in accordance with the data obtained to fulfill the autocorrelation test are the dw value is located at (<du <dw <4-du), namely (1.17199 <1.488 <2.82801) the results show that there is no positive or negative autocorrelation and It can be concluded that there is no autocorrelation.

4.2.3.4 Hypothesis testing

Hypothesis testing is carried out to test whether or not the effect of the independent variable is significant with the dependent variable by:

1. Significant Test for Individual Parameters (t test)

The t statistical test or partial significance test is used to test whether an independent variable has an influence or not on the dependent variable. The SPSS output for the t test using SPSS 26 is as follows

Table 4.28
T Test Results

Model	T	Sig.
1 (Constant)	2,928	.004
X1	.841	.403
X2	2,526	.014
X3	8,275	.000

Source: Output SPSS 26 (Researcher, 2020)

1) The regional financial accounting system variable has a value of t (0.841) < t table (1.66320) with a significant value 0.403> 0.05. Then H1 is rejected, which means that the regional financial accounting system has no effect on the quality of government financial reports.
2) The human resource competency variable has a tcount (2.526)> t table (1.66320) with a significant value of 0.014 <0.05. Then H2 is accepted, which means that human resource competence has a positive effect on the quality of government financial reports. Because there is a significant influence between human resource competence and government financial reports.
3) The internal control system variable has a value of t (8,275)> t table (1.66320) with a significant value of 0.000 <0.05. So H3 is rejected, which means that the internal control system affects the quality of government financial reports.

2) F test

The simultaneous test with the F statistic aims to determine the joint effect of the independent variable on the dependent variable. The results of this F test are on*the output* SPSS 26 is seen in the ANOVA table.

Table 4.29
F Test Results

ANOVAa

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	529,868	3	176,623	40,845	.000b
Residual	345,941	80	4,324		
Total	875,810	83z			

Source: Output SPSS 26 (Researcher, 2020)

Based on the table above, it can be seen that Fcount is 40,845, with a formula where dk denominator nk-1 = 84-3-1 = 80 and k is 3, then the Ftable is 2.72. So Fcount 40.845> Ftable 2.72 with a significance value of 0.000 <0.05, then H4 is accepted, which means that the regional financial accounting system, human resource competence, and the internal control system have an effect on the quality of government financial reports.

4.2.3.5 Analysis of the Coefficient of Determination (R Square)

The determination coefficient test to see how much influence the variables of the regional financial accounting system, human resource competence, internal control systems, the use of information technology and the role of internal audit have an effect on the quality of government financial reports can be seen by using the coefficient of determination as follows:

Table 4.30

*a. Predictors: (Constant),*X5, X1, X2, X4, X3
b. Dependent Variable: Y

Model Summary[b]

Model	R	*R Square*	*Adjusted R Square*	*Std. Error of the Estimate*	*Durbin-Watson*
1	.778a	.605	.590	2,079	1,488

Dertermination Coefficient Results

Source: Output SPSS 26 (Researcher, 2020)

Based on the results of calculations with the SPSS Model Summary, the R Square is 0.590 or 59%, while the rest (100% - 59% = 41%) is influenced by other variables outside of this study which have an influence on the quality of government financial reports other than the regional financial accounting system, resource competence. human resources, and internal control systems.

4.3 Discussion

4.3.1 Interpretation of Results

The following is an interpretation of the results of hypothesis testing between the independent variables consisting of the regional financial accounting system, human resource competence, and the internal control system with the dependent variable on the quality of government financial reports.

1. The regional financial accounting system variable has a value of tcount (0.841) <ttable (1.66320) with a significant value of 0.403> 0.05. So H1 is rejected, which means that the regional financial accounting system has no effect on the quality of government financial reports. The results of this study support research (Ghysella, 2017), (Emilda, 2014), (Erwin, 2018), (Asysyihatul, 2017), (Ihsanti, 2014) and (Natalya, 2017) which state that the regional financial accounting system has no effect on quality. government financial reports. The results of this study are caused by several factors that can affect the quality of financial reports. This has probably become a hot topic of discussion, namely about the empowerment of local government officials themselves. Empowerment of local government officials speaks further about the competence of local government employees, because in fact very few local governments specialize in accounting, especially public sector accounting. In other words, this can minimize errors in the accounting process and improve the quality of the resulting financial reports.
2. The human resource competency variable has a value of tcount (2.526)> t table (1.66320) with a significant value of 0.014> 0.05. Then H2 is accepted, which means that human resource competence has a positive effect on the quality of government financial reports. Because there is a significant influence between human resource competence and government financial reports. The results of this study support research (Kadek Desiana, 2014), (Emilda, 2014), (Agum Gumelar, 2017), (Wati, 2014), (Dhedy Triwardana, 2017), (Putriasri, 2017), (Suci Ramadhani, 2015) , (Abdul Hakim, 2017), (Dadang Suwanda, 2015), (Siska Marini, 2018), (Andini and Yusrwati, 2015), (Fikri, 2015), (Iskandar Muda, Deni Yuwilia wardani, 2017), (Siti Irafah , Eka Nurmala Sari, Muhyarayah, 2016), (Dadang Suwarda, 2015), (Nurul Nadila, Jamaluddin Majid, Mediyati, 2018), (Nur Fitri Dewi, Ferdaus Azam and Siti Khalidah, 2019), and (Nurhasanah, 2018) which state that human resource competence affects the quality of government financial reports. The results of this study are due to the high work motivation so that the enthusiasm, enthusiasm and needs that encourage someone to achieve goals is very easy. In addition, the importance of organizational commitment will enable a person to spend the physical, mental and spiritual resources that can be obtained.

3. The internal control system variable has a value of tcount (8.275) <ttable (1.66320) with a significant value of 0.000> 0.05. So H3 is rejected but it affects the quality of government financial reports. The results of this study support research conducted by (Shinta, 2017), (Budi, 2016), (Yendrawati, 2013), (Agum Gumelar, 2017), (Nurhasanah Firmansyah and Kurnia Sari, 2018), (Desi Sefri Yensi, 2014) , (Asysyihatul Latifah, 2017) and (Rizal, 2015) which state that the internal control system has no effect on the quality of government financial reports. This insignificance is due to the condition of internal control in the agency that has not fulfilled its function in terms of providing adequate assurance about the reliability of financial statements. Therefore,

V. CONCLUSIONS AND SUGGESTIONS

5.1. Conclusion

This study aims to determine the effect of the regional financial accounting system, human resource competence, internal control systems, the use of information technology and the role of internal audit on the quality of local government financial reports. Based on the data obtained and the results of the analysis carried out, several conclusions can be drawn as follows:

1. The results of the t statistical test for the variable of the regional financial accounting system have a significance value of 0.403 <0.05, so H1 there is no significant effect between the regional financial accounting system and the quality of local government financial reports.
2. The results of the t statistical test for the human resource competency variable have a significance value of 0.014> 0.05, so H2 is accepted because there is a significant influence between human resource competence and the quality of local government financial reports.
3. The result of t statistical test for the internal control system variable has a significance value of 0.000> 0.05, so H3 is rejected, but it can have a significant effect on the internal control system with the quality of local government financial reports.
4. The result of the f statistical test shows that the value of Fcount is 40,845, with a formula where dk denominator nk-1 = 84-3-1 = 80 and k is 3, then the Ftable is 2.72. So Fcount 40.845> Ftable 2.72 with a significance value of 0.000 <0.05, then H6 is accepted, which means that the regional financial accounting system, human resource competence, and the internal control system have an effect on the quality of government financial reports.

5.2. Suggestion

With some limitations in this study and may require improvements in further research, the authors provide some suggestions, namely:

1. For the City Government of DKI Jakarta, it would be even better in conducting regular monitoring and evaluation of each SKPD supervisor on TUPOKSI in order to motivate and increase employee commitment to the organization.
2. The DKI Jakarta City Government must improve and review the regional financial accounting system, internal control system and its applied, because it will have an impact on the quality of government financial reports and also the opinion that will be given by the BPK.

In this study, the researcher realizes that there are many deficiencies that affect the results of the study, namely, the researcher only takes one service agency as a population and only uses 3 independent variables, namely the regional financial accounting system, human resource competence, and the internal control system.

For further research, it is suggested that researchers add other variables that can affect the quality of regional government financial reports such as the application of SAP in order to expand the object of research in the DKI Jakarta City Government office.

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