

The Influence of Human Resource Capacity, SAP Implementation and Internal Control on the Quality of Simeulue Regency Work Unit Financial Reports (SKPK)

Rosmawar¹, Aliamin², Nuraini³

¹*Faculty of Economics and Business, Syiah Kuala University, Indonesia*

²*Faculty of Economics and Business, Syiah Kuala University, Indonesia*

³*Faculty of Economics and Business, Syiah Kuala University, Indonesia*

Abstract: This research is to look at the factors that affect the quality of the Simeulue District Work Unit Financial Reports (SKPK). Three variables are used: human resource capacity, SAP implementation, and internal control. This study aims to determine the effect of human resource capacity on the quality of the financial reports of the district work unit (SKPK) of Simeulue Regency, to determine the effect of SAP implementation on the quality of the financial reports of the Simeulue Regency work unit (SKPK), to determine the effect of internal control on quality the financial reports of the Simeulue Regency work unit (SKPK) and to determine the effect of human resource capacity, SAP implementation and internal control on the quality of the Simeulue Regency work unit (SKPK) financial reports. This research is included in quantitative research, the sampling technique is determined by the census method. The sample in this study was 180 respondents. Collecting data in this study by distributing questionnaires to respondents within a period of one to three weeks. The answers were tabulated and measured using a Likert scale expressed at intervals of 1 to 5. Data analysis used multiple regression analysis with the help of SPSS V23.0 software. The results of the study prove that human resource capacity has a positive and significant effect on the quality of the Simeulue District Government's SKPK financial statements, the application of SAP has a positive and significant effect on the quality of the Simeulue District Government's SKPK financial reports, internal control has a positive and significant effect on the quality of the Simeulue District Government's SKPK financial reports and human resource capacity, SAP implementation and internal control have a significant effect on the quality of the Simeulue District SKPK financial reports.

Keywords: HR Capacity, SAP Implementation, Internal Control, and Quality of Financial Reports.

Introduction

Local governments are expected to pay attention to information in financial reports for planning because it greatly influences control and decision making (Sukmaningrum, 2012). In addition, the municipality must submit high-quality municipal financial reports. The quality of financial reports is a normative measure that must be realized in accounting information in order to fulfill its objectives (PP No. 71 of 2010). The information contained in the city government's financial reports can be said to be of high quality if the accounting information is in accordance with the quality characteristics of financial reports.

Quality financial reports in accordance with PP no. 71 of 2010 requires the support of good quality human resources and the application of the right SAP, as well as the effectiveness and efficiency of regional financial supervision and internal control is also very necessary in order to achieve maximum results so that it can influence the results of opinions on financial reports that will be audited by BPK later .

The Simeulue Regency Government has won WTP for seven consecutive times starting from 2015 to 2021. Therefore, based on Paragraph (1) Article 23 of the 1945 Constitution of the Republic of Indonesia and the Law related to Management and accountability for state finances and their audit, the Regional Financial Management Agency (BPKD) of Simeulue Regency officially publishes the Regional Financial Report of Simeulue Regency for Fiscal Year 2021. This aims to carry out open and responsible APBD management for the prosperity of the people.

However, the phenomenon shows that there is still a review from the BPK in the form of an Audit Result Report (LHP) which must receive improvement and clarification. This can be seen from the variance between realization and a relatively high budget, the pattern of budget realization which is still concentrated in the second half of each year, findings BPK that there are still weaknesses in the internal control system in preparing the financial reports for the Simeulue Regency government in 2019, including: a. The management of the Simeulue Regency Government's capital participation in the Simeulue Regency Regional Company (PDKS) is inadequate. b. Fixed asset management is not fully adequate. In 2020 there was still a review from the BPK which stated that the BPK found there were weaknesses in internal control and compliance with laws and

regulations in the preparation of the Simeulue Regency Government's financial reports, including: a. The management of grant spending and social assistance is not according to needs. b. Completion of 19 work packages on three SKPK is late and has not been returned, the minimum delay is Rp. 704,807,934.57 and c. The accountability for official travel expenses does not match the actual conditions with a value of Rp. 554,589,579.69.

The capacity of human resources is one of the factors that is thought to influence the quality of financial reports in the Simeulue Regency government. The capacity of human resources can be seen from the aspect of the level of knowledge, skills and abilities that a person has that can be shown and used to produce professional services oriented to the public interest. The capacity of human resources, in this case ASN (State Civil Apparatus) as a financial manager, is very much needed in financial management. Civil servants who have competence, integrity, achievement and have the attitude and soul of serving the community will greatly support the implementation of economical, effective and efficient financial management. By implementing good and correct financial management, it will be able to produce quality financial reports.

Another factor that also influences the quality of local government financial reports is the application of government accounting standards (SAP). Application of Government Accounting Standards (SAP) are accounting principles that are applied in compiling and presenting types of Government Financial Reports consisting of Central Government Financial Reports (LKPP) and Regional Government Financial Reports (LKPD). The phenomenon that occurs at SKPK Simeulue is the still weak application of SAP, especially in the recording of fixed assets and the lack of transparency in asset reporting, so that with the application of SAP, accrual-based recording will be more transparent and of good quality.

The application of Accrual-Based Government Accounting Standards (SAP) as referred to in Article 4 paragraph (1) can be carried out in stages from the application of Cash-Based Towards Accrual to the application of Accrual-Based (SAP) (PP No. 71 of 2010 article 7 paragraph 1) . Based on this (SAP) is a requirement that has the force of law in an effort to improve the quality of government financial reports. The application of Government Accounting Standards (SAP) will make the financial reports of the central or regional government better and of a better quality that can be understood, relevant, reliable and comparable. Internal control is also suspected of influencing the quality of local government financial reports.

Literature Review and Hypothesis Formulation

Agency Theory

Agency theory is a concept that explains the contractual relationship between principals and agents. Principals are parties who authorize agents or managers to act on behalf of principals in managing the entity. Principals delegate work to other parties, namely agents in anticipation that agents will settle demands properly. The role of the principals is to provide capital, bear the risk, build incentives, while the role of the agent must make decisions on behalf of the principals and also bear the risk (Lambert, 2006).

Agency theory says that there is an agency relationship when one party or more principals hire another party, an agent to provide and produce a service, which then entrusts decision-making authority to the agent. Agency theory results in an asymmetrical relationship between owners and managers. To avoid this asymmetrical relationship, a concept is needed, namely the concept of Good Corporate Governance, which aims to make the entity better. The implementation of corporate governance is based on agency theory, namely agency theory in the form of a relationship between management and owners, management as an agent is morally responsible for optimizing the profits of principal owners who will then receive compensation in accordance with the contract.

Quality of Financial Statements

PSAK No. 1 Year (2015). states that financial statements are a form of accountability from the stewardship of economic resources owned by an entity. Financial reports according to PSAK No.1 "Financial reports are a structured presentation of the financial position and financial performance of an entity". This report contains the history of an entity that is qualified in monetary value. Financial reports must be prepared on the basis of applicable accounting standards so that the financial statements can be compared with the financial statements of the previous period, and can be compared with other entities.

The preparation of financial reports must have the ability to present clearly and transparently the financial health of an entity with the aim of providing good and informative business decisions so that there may be no fraud in the preparation of an entity's financial statements.

According to (Tjiptono, 2014) states that "The quality of financial reports is a dynamic condition related to products, services, processes and environments that meet or exceed". According to (Sri Fajri, 2013) the quality of financial reports is "It is a structured report regarding the statement of financial position and contains transactions carried out and accounted for by a reporting entity.

Human Resource Capacity

Human resources according to (Salim, 2016) is the value of a person's behavior in being responsible for all his actions both in personal life and in community and national life. Ndraha (2017:12) says that the notion of quality of human resources, namely: Quality human resources are human resources capable of creating not only comparative value, but also competitive value.

Winidyaningrum & Rahmawati (2010), expressed the opinion that to assess the performance and quality of human resources in carrying out functions which include accounting, it can be seen from the level of responsibility and competence of these human resources. Yanto (2013) states that the high quality of human resources is mastery of science and technology and has a sense of responsibility for human life and other living things and feels that humans have a functional relationship with the social system.

Matindas (2015: 143), defines "The quality of human resources is human resources who not only have the ability to complete their work, but also to develop themselves and encourage the self-development of their colleagues". The quality of human resources is the power of thought as well as human creativity that is stored and its capacity cannot be known with certainty (Yanto, 2013).

SAP implementation

Referring to Government Regulation (PP) Number 71 of 2010, government accounting standards are defined as principles in accounting for the preparation and presentation of government financial reports in the form of Statements of Government Accounting Standards (PSAP), and are prepared in reference to the Government Accounting Conceptual Framework.

Government Accounting Standards, (SAP), are accounting principles that are applied in preparing and presenting government financial reports stipulated in Government Regulation No. 24 of 2005 dated June 13, 2005. In Article 1 (5) SAP are several steps of manual or computerized procedures starting from data collection, recording, summarizing and reporting of the government's financial position and financial operations.

Previously, the SAP Based on Cash Towards Accruals was used in SAP based on Government Regulation No. 24 of 2005. Law no. 17 of 2003 which states that as long as the recognition and measurement of accrual-based income and expenditure has not been implemented. Recognition and measurement of accrual-based income and expenditure according to Article 36 paragraph (1) of Law Number 17 of 2003 is carried out no later than five years. Therefore, Government Regulation Number 24 of 2005 was replaced by Government Regulation Number 71 of 2010.

Internal control

Internal control according to COSO (The Committee Of Sponsoring Organizations Of Treadway Commission) in 2013 is "Internal control is a process, affected by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting and compliance"

Internal control according to COSO, it can be understood that the internal control system is in the form of a process involving the board of commissioners, management and other personnel, designed to provide reasonable assurance about achievement in three respects namely: effectiveness and efficiency of operations, reliability of financial reporting and compliance with applicable laws and regulations.

The application of internal control in public organizations refers to government regulation number 60 of 2008 concerning the Government Internal Control System. SPIP is: "A process that is integral to actions and activities carried out continuously by leaders and all employees to provide adequate assurance of achieving organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with government regulations in the form of laws and regulations. Every public organization is required to use a system to regulate the operational activities of the organization. By using a good system, the organization can prevent fraud from arising. One good system for an organization is an internal control system. It can be concluded that the internal control system is a process created to provide security guarantees for elements within an organization.

Hypothesis

The hypothesis in this study is as follows:

Ha1: Human resource capacity, SAP implementation and internal control simultaneously affect the quality of financial reports.

Ha2: Human resource capacity influences the quality of financial reports.

Ha3: The application of SAP affects the quality of financial reports.

Ha4: Internal control affects the quality of financial reports.

Research Methods

Types of research

This type of research is quantitative research, to test the hypothesis, namely to test the effect of human resource capacity, SAP implementation and internal control on the quality of financial reports. The type of investment activity in this study is in the form of a causal relationship, where the type of relationship where one variable (the dependent variable) is influenced by another variable (the independent variable). The time horizon used in this study is a cross-sectional study, namely data collected at a certain time limit in order to answer research statements presented in the form of a questionnaire.

Population and Sample

The population is a generalization area consisting of objects/subjects that have certain qualities and characteristics determined by the researcher to be studied and then drawn conclusions. The population in this study were all SKPK of Simeulue Regency, namely as many as 45 SKPK. Respondents from each SKPK consisted of 4 financial managers consisting of Budget Users (PA), Commitment Making Officers (PPK), Activity Technical Implementation Officers (PPTK), and Spending Treasurers. With so the number of samples in the study were as many as 180 respondents.

Sources and Data Collection Techniques

This study uses primary data, in the form of opinions and information from respondents obtained by data collection techniques in the form of distributing questionnaires, namely a set of questions or written statements to respondents to answer (Sugiyono, 2012: 199). The data obtained from the questionnaire is in qualitative form, so it is converted first into quantitative data using a Likert scale with intervals of 1 to 5.

Data analysis method

The method of data analysis in this study is to use multiple regression analysis. Pramesti (2017: 25) states that linear regression analysis is a tool in statistics that is used to determine whether or not there is a relationship between the independent variable (predictor) and the dependent variable (response), with the aim of knowing the significance of the effect of the independent variable on the dependent variable. The multiple linear regression equation used in this study was processed using the SPSS version 23.0 software program as written as follows:

$$Y = a + b_1x_1 + b_2x_2 + b_3x_3 + e$$

Information:

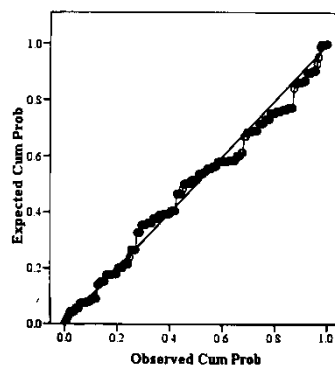
Y	= Quality of Financial Statements
x_1	= HR capacity
x_2	= SAP implementation
x_3	= Internal control
$b_i (i = 1,3)$	= Regression Coefficient Value $X_1 - X_3$
e	= Epsilon (Error term)
a	= Constant

Results and Discussion

Normality test

Figure 1

Normality of SKPK Financial Report Quality Normal P-P Plot of Regression Standardized Residual Dependent Variabel: quality of financial reports



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From the results of the graph in Figure (1) above, it can be explained that the dependent data in this study are normally distributed, which means that this research is feasible for further research. The normal distribution in this study is characterized by the distribution of data in the form of dots that are on the horizontal line, this indicates that the data is normally distributed.

Multicollinearity Test

Table 1
Independent Variable VIF Value

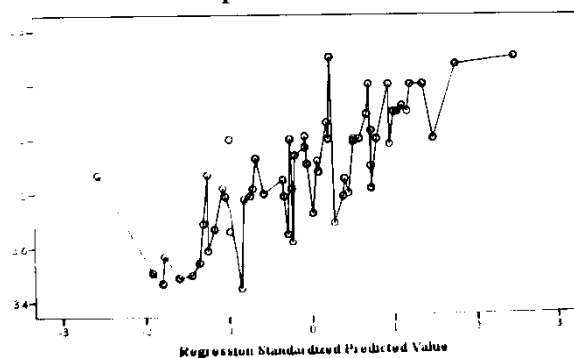
No.	Free Variables	Tolerance	VIF	Information
1.	HR capacity	0,922	1,084	Non Multicollinearity
2.	SAP implementation	0,880	1,136	Non Multicollinearity
3.	Internal control	0,876	1,141	Non Multicollinearity

Source: Primary Data, 2022 (processed)

Based on the results of the table above (1) above, it can be explained that the VIF value for HR capacity is obtained by a value of 1.084, then the application of SAP is obtained by a value of 1.136 and internal control is obtained by a value of 1.141. Thus the results of testing all variables obtained a VIF value of less than 5, thus all research variables did not find any multicollinearity. Later in this study it was also known that the tolerance value on the multicollinearity test also showed a value greater than 0.5.

Heteroscedasticity Test

Figure 2
Financial Report Quality Scatterplot
Dependent Variabel



Page Size and Layout

Based on Figure 4.2 above, it can be explained that the points spread above and below the number 0 on the Y axis, there is no heteroscedasticity, meaning that the data in this study can be used as an indicator for measuring variables.

The Effect of HR Capacity, SAP Implementation and Internal Control on the Quality of SKPK Financial Reports of the Simeulue Regency Government

In order to improve the quality of financial reports at the SKPK of the Simeulue Regency Government, it is necessary to know the effect of HR capacity, SAP application and internal control on the quality of financial reports on the Simeulue Regency Government SKPK. In detail can be seen in table 1 below:

Table 2
The Effect of Each Independent Variable on the Dependent Variable

Variable Name	Standardized Coefficients		t _{count}	t _{table}	Sig
	B	Std. Error			
Constant (a)	2,326	0,082	28,352	1,973	0,000
HR capacity	0,160	0,014	11,478	1,973	0,000
SAP implementation	0,116	0,018	6,506	1,973	0,002
Internal control	0,148	0,017	8,734	1,973	0,000

Source: Primary Data, 2022 (processed)

From the results of statistical calculations with the help of the SPSS program as shown in table (2) above, the multiple regression equation is obtained as follows:

$$Y = 2,326 + 0.160X_1 + 0.116X_2 + 0.148X_3$$

From the regression equation above, it can be seen that the results of the study are as follows:

Regression Coefficient (β)

A constant of 2.326 means that if HR capacity, SAP implementation and internal control are considered constant, then the magnitude of the quality of financial reports on the SKPK of the Simeulue Regency Government is 2.326 on a Likert scale unit.

HR capacity regression coefficient of 0.160. This means that for every 100% change (improvement, due to the + sign) in HR capacity, it will relatively improve the quality of financial reports on financial management at the Simeulue Regency Government SKPK by 16.0%, thus the better the HR capacity owned by the Simeulue Regency Government SKPK, then it will further improve the quality of financial reports on the Simeulue Regency Government SKPK.

The regression coefficient of applying SAP is 0.116. This means that every 100% change (improvement, due to the + sign) in the application of financial management SAP, it will relatively improve the quality of financial reports at the Simeulue Regency Government SKPK by 11.6%, so with the implementation of good SAP, it will relatively be able to improve the quality financial report on SKPK Simeulue District Government.

The internal control regression coefficient is 0.148. This means that every 100% change (improvement, due to the + sign) in the internal control variable, it will relatively increase the quality of financial reports at the Simeulue Regency Government SKPK by 14.8%, so with the existing internal controls within the Simeulue Regency Government SKPK it will affect improving the quality of financial reports.

From the results of the analysis above it is known that the three variables studied, it turns out that human resource capacity has a dominant influence on the quality of financial reports at the SKPK Simeulue Regency Government, with a regression coefficient value of 0.160, followed by internal control with a coefficient of 0.148 and the application of SAP with a coefficient value of 0.116. This indicates that the capacity of human resources has an important role in the Simeulue District Government SKPK environment, to improve the quality of financial reports to be even better in the future.

Simultaneous Hypothesis Testing

To test the hypothesis regarding the influence of HR capacity, SAP implementation, internal control, in relation to the quality of financial reports at the Simeulue District Government SKPK, it can be explained in the following table.

Table 3
Analysis of Variance (Anova)

Model	Sum of Squares	df	Mean Squares	F _{count}	F _{table}	Sig.
Regression	6,018	3	2,006	135,372	2,832	0,000
Residual	2,608	41	0,015			
Total	8,625	44				

Source: Primary Data, 2022 (processed)

Simultaneous test results obtained F_{count} of 135.372, while F_{table} at the level of significance $\alpha = 5\%$ is equal to 2.832. This shows that F_{count} > F_{table}, with a probability level of 0.000. With the results of this calculation, a decision can be made that accepts the alternative hypothesis and rejects the null hypothesis, which means that HR capacity, SAP implementati on and internal control simultaneously affect the significance of the quality of financial reports at the SKPK Simeulue Regency Government.

Thus it is proven that there is a significant influence between HR capacity, SAP implementation and internal control on the quality of financial reports at the SKPK Simeulue Regency Government, so the alternative hypothesis (Ha) proposed is accepted and rejects the null hypothesis (Ho). Because it gets the value of F_{count} > F_{table}, with a probability level of 0.000 or a significance level below $\alpha = 5\%$. Therefore the results of the overall (simultaneous) test prove that all the variables studied have an influence in improving the quality of financial reports for the better so that it has an impact on obtaining the Unqualified Unqualified title from the Supreme Audit Agency of the Republic of Indonesia.

Partial Hypothesis Testing

The results of research on HR capacity obtained t_{count} of 11.478, while t_{table} is 1.973, The results of these calculations show that $t_{\text{count}} > t_{\text{table}}$ with a significance of 0.000 or a probability far below $\alpha = 5\%$. Thus the results of statistical calculations show that partially human resource capacity has a significant effect on the quality of financial reports at the Simeulue District Government SKPK.

The results of research on the application of SAP obtained t_{count} of 6.506 while t_{table} of 1.973, the results of this calculation show that $t_{\text{count}} > t_{\text{table}}$, with a significance level of 0.002 or a probability far below $\alpha = 5\%$. Based on the results of statistical calculations, it shows that partially the application of SAP has a significant effect on the quality of financial reports at the Simeulue Regency Government SKPK.

The results of research on internal control at the SKPK of the Simeulue Regency Government obtained a t_{count} of 8.734 while a t_{table} of 1.973, the results of this calculation show that $t_{\text{count}} > t_{\text{table}}$, with a significance level of 0.000 or a probability far below $\alpha = 5\%$. Based on the results of statistical calculations, it shows that partially internal control has a significant effect on the quality of the Simeulue District Government's SKPK financial reports.

Research Limitations

Researchers are aware of the limitations of presenting this scientific work. The limitations of the research include: The conclusions drawn are only based on primary data collected through questionnaires, and do not use *in depth-interview*, so that in-depth information from respondents has not been obtained so that there is a possibility of misperceptions in filling out questionnaires by respondents. The object of this study focuses only on SKPK that exists in the Simeulue Regency government environment and the variables used are only human resource capacity, SAP implementation, internal control and report quality finance.

Conclusion

The test results show that Human Resource Capacity, SAP Implementation and Internal Control have a joint effect on the quality of financial reports or (Ha1) is accepted, Human Resource Capacity has a partial effect on the quality of financial reports or (Ha2) is accepted, SAP Application has a partial effect on the quality of financial reports or (Ha3) accepted and internal control has a partial effect on the quality of financial reports or (Ha4) accepted.

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Author Profile



Rosmawar received his S.E. and M.Sc. degree in Development Economics and Masters Accounting from Syiah Kuala University in 2002 and 2023. Profession as a Civil Servant in Simeulue - Aceh at the Simeulue Regency Population and Civil Registration Service is domiciled in Air Cold Village, East Simeulue District, Simeulue Regency.