

The Influence of Accounting Information Systems, Leadership Style and Human Resources Competency on The Quality of Local Government Financial Reports

(Empirical Study of the Regional Financial Management Unit for the Residency of Surakarta)

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Abstract: The purpose of this study was to analyze the effect of accounting information systems, leadership styles, and human resource competencies on the quality of local government financial reports. The population in this study is *Satuan Kerja Pengelola Keuangan Daerah* (SKPKD) Surakarta Residency Region. Then, the sample in this study were employees who worked in the finance, budget, or treasury department at the *Satuan Kerja Pengelola Keuangan Daerah* (SKPKD) in the Surakarta Residency area, using convenience sampling, the sample obtained was 94 respondents. Researchers used a questionnaire as a data collection technique. For data analysis techniques, researchers used SPSS version 25 program assistance. The findings of this study show empirically that accounting information systems, leadership styles, and human resource competencies affect the quality of local government financial reports in the Surakarta Residency.

Keywords: accounting information system, leadership style, human resource competence, local government financial reports, SKPKD of Surakarta

I. INTRODUCTION

Along with the development of today's era, good governance is a requirement for every government to make the goals and ideals of a nation or country. Government is a public entity that must be responsible for its performance in the form of financial statements. To be able to realize good governance at the regional level, regional governments must continue to make efforts to improve quality in the form of financial reports. Quality financial reports are certainly useful for users, especially for transparency tools to the public. Good and quality financial reports show that the regional head is very responsible in accordance with the authority given to him in carrying out the responsibilities of managing an organization. Financial reports based on Government Accounting Standards (SAP) are media used by special government entities to account for financial performance to interested parties. Financial statements are the final product of the accounting process that has been implemented. In addition to the private sector, the public sector is also required to be able to make formal financial reports such as budget reactivation reports (LRA), operational reports, budget balance reports, balance sheets, cash flow statements, reports of changes in equity and notes to financial statements. (Zubaidi, Cahyono & Maharani, 2019).

Financial statements are a medium for an entity According to Gusherinsya (2008), interpreting that financial statements are the final result of an accounting cycle that provides a financial picture of a company which is periodically prepared by company management. In this case the local government must be accountable for its financial performance to the public. Local governments must be able to present financial reports containing quality financial information. There are four characteristics of the quality of financial reports according to Government Regulation No. 71 of 2010 concerning financial accounting standards, namely relevant, reliable, comparable, and understandable. Financial statements can be said to be relevant if the information contained in them can influence user decisions by helping them evaluate past and present events, and can also predict the future. and confirming or correcting the results of their past evaluations. Financial statements can be said to be reliable if the information in the financial statements is free from

misleading understanding and material errors, presents every fact honestly, and can be accounted for for its truth. The information contained in the financial statements will be very useful if there are financial statements of other reporting entities in general. The information presented in the financial statements can be understood by users and is expressed in forms and terms that are adjusted to the limits of understanding of the users and can be justified. The information contained in the financial statements will be very useful if there are financial statements of other reporting entities in general. The information presented in the financial statements can be understood by users and is expressed in forms and terms that are adjusted to the limits of understanding of the users and can be justified. The information contained in the financial statements will be very useful if there are financial statements of other reporting entities in general. The information presented in the financial statements can be understood by users and is expressed in forms and terms that are adjusted to the limits of understanding of the users (Shohabatussa & Nasrallah, 2021).

The quality of financial reports can be influenced by accounting information systems, financial accounting information systems are proven to affect the quality of financial reports (Gusherinsya, 2020) and as research conducted by (Gusherinsya, 2020) proves if the accounting information system applied to an organization has a positive influence on organizational performance. According to Bodnar and information system is a collection of human resources and equipment designed to be able to convert financial data and other data into the form of information. So the accounting information system is a system that is useful for processing data and producing a core of data that is useful for decision making and is useful for assessing financial statements every year. (Zubaidi, Cahyono & Maharani, 2019). This accounting information system is very influential in financial reports because if the system is good and runs smoothly then the financial statements will also run well and easy to run. The accounting information system can run well if the government running in the area is running well and planned in making financial reports. (Sumaryati et al., 2020).

In making financial statements, it is also influenced by the leadership style in a local government, the better the leadership style in an agency, the better in making financial reports because the leader will be more responsible if he has a good leadership style. Leadership style is a set of characteristics used by leaders to be able to influence their subordinates to achieve organizational goals or it can be said that leadership style is a pattern of behavior and strategies that are preferred and often applied by a leader in an agency (Indrianto et al., 2020). Therefore that can influence someone or others to carry out activities - activities and even relationships within an organization to achieve a goal. The government must have a leader who has a leadership style that can be said to be good and even demanded to work as much as possible and as quickly as possible to solve a case. Responsibilities when carrying out assigned tasks such as in making financial reports will be made responsibly and responsibly. With this leadership style in making financial statements, it will be different because each leader has their own way. (Yunita, 2022).

In a government, of course, requires reliable and competent human resources in order to obtain quality financial reports. Competence of human resources is needed so that the resulting financial statements can meet the qualitative characteristics of financial statements. Human resource competence is a combination of attitudes, skills, knowledge and other personal characteristics that exist in a person who is used to achieve success in a job, which can be measured using pre-agreed standards, and which can be improved through training or education. development (Cahmawati, 2021). Human resources who do not have competence will not be able to complete their work efficiently, effectively, and economically. In this case the work produced will not be on time and there is a waste of free time and energy. With the competence of human resources, the time for making financial reports will be saved. This is because human resources already have the knowledge and understanding of the things that must be done, so that the prepared financial statements can be completed and presented on time or in other words, the sooner the financial statements are presented, the better for decision making.

Previous research conducted by Rio Gusherinsya and Samukri in 2020 explained the Effect of the Implementation of Accounting Information Systems on the Quality of Financial Reports. In 2019 research was conducted by Nabila Zubaidi, Dwi Cahyono and Astrid Maharani which explained the influence of Human Resource Competence and Utilization of Information Technology on the Quality of Financial Reports. Previous research conducted by Anna Sumaryati, Eka Praptika Novitasari & Zaky Machmuddah in 2020 used the variables Accounting information system, Internal control system, Human resource competence on the quality of local government reports in Indonesia which have differences in the variables I use.

This research refers to the research conducted by Rio Gusherinsya and Samukri. The variables used in this study use the existing variables in the research conducted by Rio Gusherinsya and Samukri, namely the Accounting Information System. The difference in this study when compared with previous research is in this study adding two independent variables, namely leadership style and human resource competence. In this study the data used is the administration at PT. CSM Cargo while this research is the Surakarta Residency Regional Apparatus Organization. Based on the explanation above, the author is interested in conducting research entitled "The Influence of Accounting Information Systems, The Influence of Leadership Style and the Influence of Human Resource Competence on the

Quality of Local Government Financial Reports (Empirical Study on the Regional Financial Management Unit for the Residency of Surakarta)".

II. LITERATURE REVIEW

Agency Theory

According to Jensen & Meckling (1976) said that the agency relationship is a contract of cooperation between the leader and his followers, in which the leader gives responsibility to his followers (agents) to manage the organization he owns and gives authority to followers in order to make the best decisions in their management that can provide welfare and benefits for the leader. . The important point of this theory is that there must be a separation of ownership from the manager of the organization (agent). The principal should provide facilities, funds and power in making high decisions in order to achieve the principal's goals and desires in running his organization. (Rarti, 2022).

Financial Report Quality

According to Suhardjo, (2019) Financial reports are active products of accounting systems used in organizations, such as private organizations and even government organizations. Financial reports in government organizations are assertions from management that provide information to other parties (stakeholders) about the financial condition of government organizations. According to Nunawati, (2022) Stating that the quality of financial statements is the end result of an accounting process that provides useful and quality information in making a decision by the various parties concerned.

Accounting information system

According to Romeny. B , Marshall, Steinbart & johan, (2015) accounting information system is a system that can collect, record, store, and manage data to produce an information data for decision makers. Accounting information systems can be manual systems using pencil and paper, and can be complex systems that use the latest information technology, and can even use both. Both are tools that are used to produce useful information.

Leadership Style

According to Supriadi (2018) Leadership style is an overall pattern of actions of a leader that can be seen by naked eye and invisible to his subordinates as well as a habit and strength resulting from a mixture of philosophies, skills, traits, attitudes that are carried out by superiors to influence the performance of subordinates. According to Setiyadi & Rasmini (2016) Leadership style is the power of the leader to be able to influence his followers or subordinates so that the person carries out the leader's desire to achieve an organizational goal even though sometimes the leader is not liked by his followers.

Human Resources Competence

According to Hendrawan, Yulianeu, & Cahyandi (2018) competence is the ability of a person to be able to produce something good at work such as sending and carrying out his strengths and knowledge in situations that he has never done. Meanwhile, human resource competence is the ability of someone who works and relates to knowledge, skills and attitudes in completing his work and can complete the task well (Pujanira & garden, 2017).

III. METHODOLOGY

This research is a quantitative research. The population in this study is the Regional Financial Management Unit (SKPKD) of the Surakarta Residency Region. Then, the sample in this study were employees who worked in the finance, budget, or treasury department at the Satuan Kerja Pengelola Keuangan Daerah (SKPKD) in the Surakarta Residency area, using convenience sampling, the sample obtained was 94 respondents. Researchers used a questionnaire as a data collection technique. For the data analysis technique, the researcher used the help of the SPSS version 25 program.

IV. RESULTS

This study aims to examine the effect of accounting information systems, leadership styles, and human resource competencies on the quality of local government financial reports. The results of multiple linear regression analysis can be seen in table as follows:

Table of Multiple Linear Regression Analysis Results

| Multiple Linear Regression Analysis Test Results | | | |
|---|---|---|------|
| Variable | B | T | Sig. |

| | | | |
|----------|-------|-------|-------|
| Constant | 3,585 | 1,230 | 0.222 |
| SIA | 1,000 | 8,456 | 0.000 |
| GK | 0.262 | 2,701 | 0.008 |
| KSDM | 0.322 | 3.839 | 0.000 |

Source: Primary data, processed, 2022

The regression equation formed is as follows:

$$KLKPD = 3,585 + 1,000 SIA + 0,262 GK + 0,322 KSDM + e$$

The Effect of Accounting Information Systems on the Quality of Local Government Financial Reports

Based on the first hypothesis testing, the results show that the accounting information system variable has a tcount value (8.456) greater than ttable (1.987) or can be seen from a significance value of $0.000 < = 0.05$. Therefore, the accounting information system is accepted, so that the accounting information system affects the quality of the financial statements of the Surakarta residency local government. It can be explained that, the better the accounting information system will be able to produce quality financial reports, because all transactions are reported in the financial statements in accordance with the existing system. Therefore, an accounting information system is needed to improve the quality of local government financial reports by increasing efficiency, accuracy and up to date and planning. The Surakarta Residency SKPKD is in accordance with Indonesian Government Regulation No. 12 of 2019 which has documented, administered and managed regional financial management data and other related data into information that can be presented to the public and users for decision making in planning, implementing, and reporting on local government responsibilities. According to Romeny. B, Marshall, Steinbart & johan, (2015) accounting information system is a system that can collect, record, store, and manage data to produce an information data for decision makers. The Surakarta Residency SKPKD has implemented a good accounting information system because it has collected, recorded, stored and managed data properly which can produce adequate quality reports. In recording can be done manually or by using a computer both are tools that can be used to produce useful information. The results of this study are in accordance with previous research conducted by Chairina & Wehartaty, (2019) and Rahmansyah et al., (2021) states that the accounting information system has a positive and significant influence on the quality of local government financial reports.

The Influence of Leadership Style on the Quality of Local Government Financial Reports

Based on the first hypothesis testing, the results show that the leadership style variable has a tcount value (2.701) greater than ttable (1.987) or can be seen from a significance value of $0.000 < = 0.05$. Therefore, the leadership style is accepted, so that the leadership style affects the quality of the local government's financial reports for the Surakarta residency. It can be explained that, the better the influence of leadership style can produce quality financial reports. Supriadi (2018) Leadership style is an overall pattern of actions of a leader that can be seen by naked eye and invisible to his subordinates as well as a habit and strength resulting from a mixture of philosophies, skills, traits, attitudes that are carried out by superiors to influence the performance of subordinates. Therefore the leadership style is very useful in the quality of local government financial reports at the Surakarta Residency SKPKD because the leadership style also affects the style of the employees at work which can be seen that the leaders in this study can influence employees well with the ability to make decisions, the ability to motivate, communication skills, the ability to control subordinates and the ability to control emotions (Kartono, 2016). This result can be strengthened because the respondents' answers are related to the leadership style variable, which on average gives an agreeable answer, the better the leadership style, the better the financial statements. A good leader must improve his leadership style by increasing the ability to make decisions, the ability to motivate, the ability to motivate, the ability to control subordinates and the ability to control emotions. The results of this study are in accordance with previous research, conducted by Basudewa & Asri Dwija Putri, (2020) which states that leadership style has a positive effect on the quality of village financial reports. Utilization of Information Technology has a positive and significant effect on the Quality of Regional Financial Reports.

The Influence of Human Resource Competence on the Quality of Local Government Financial Reports

Based on the first hypothesis testing, the results show that the human resource competence variable has a tcount value (3.839) greater than ttable (1.987) or can be seen from a significance value of $0.000 < = 0.05$. Therefore, the competence of human resources is accepted, so that the competence of human resources affects the quality of the financial reports of the local government of the residency of Surakarta. It can be explained that, the better the competence of human resources, the better the quality of financial reports, because the SKPKD employees of the

Surakarta Residency area already have knowledge which is mental awareness, understanding of a person and good feelings and emotions, good values in life. , the ability to do a good job,(Hendrawan, Yuliane, & Cahyandi, 2018). Employees in the SKPKD of the Surakarta Residency area can be interpreted that they have the ability, skills and good attitudes in completing their duties because they have good human resource competencies and have high competence passion that will complete their performance well, efficiently, effectively and economically which affects the quality of reports. local government finances. It can be concluded that the competence of human resources in the Surakarta Residency SKPKD has been applied effectively, resulting in a satisfactory quality of financial reports. The results of this study are in accordance with previous research conducted by Wanda Hamiddah Rahma Margaretha & Puspita Sari, (2021), Rizka S et al., (2021) and Nabila, Dwi & Maharani, (2019) which states that human resource competence has a positive effect on the quality of village financial reports. Utilization of Information Technology has a positive and significant effect on the Quality of Regional Financial Reports.

V. CONCLUSION

The findings of this study empirically show that accounting information systems, leadership styles, and human resource competencies affect the quality of local government financial reports in the Surakarta Residency.

Acknowledgments

An acknowledgment section may be presented after the conclusion, if desired.

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