

# **The Effect of Competence of Human Resources, Application Internal Control System, Utilization of Information Technology on the Quality of Financial Statements**

**(Survey on Regional Work Unit of Cianjur Regency Government)**

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**ABSTRACT:** *This study aims to obtain empirical evidence about the effect of the competence of human resources, the application of the intern control systems and utilization of technology information on the quality of government financial statements. The sample of this study is the SKPD of the Cianjur Regency Region. Data analysis using path analysis. The PLS application is used to test the hypothesis. The overall results of the study state that the competence of human resources affect the Quality of Financial Statements. the application of the intern control systems affect the Quality of Financial Statements. utilization of technology information Affects the Quality of Financial Statements.*

**KEYWORDS :** *The effect of the competence of human resources, the application of the intern control systems, and utilization of technology information on the quality of government financial statements.*

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## **I. INTRUDUCTION**

The increasing public demand for good governance has encouraged the central government and regional governments to implement public accountability. In the context of local government, government regulations regarding regional financial management mandate that regional finance be managed in an orderly manner, comply with laws and regulations, be effective, efficient, economical, transparent and accountable by paying attention to the principles of justice, compliance and benefits for society.

To be able to produce quality financial reports, it requires competency of human resources that support those who have the ability at the level of individuals, organizations / institutions, and systems to carry out their functions or authorities to achieve their objectives effectively and efficiently. Research on human resources in government agencies has been carried out by Dinata(2004), in his research found empirical evidence that broadly the human resources in government agencies have not been fully declared ready for the entry into force of the Regional Financial Accounting System based on the Decree of the Minister of Internal Affairs Negeri Number 29 of 2002.

Research by Alimbudiono and Fidelis (2004) provides empirical findings that employees with accounting education background in the Government accounting subdivision are still minimal, the job description is unclear, and training to ensure that the accounting functions are running well has not been implemented. These findings indicate that the capacity of human resources in government agencies is still inadequate. This minimal capacity of human resources may have an influence on the quality of government financial reports. As a manifestation of efforts to achieve organizational goals, human resources are elements of organizations that have a very important role. So it must be ensured that management his human resource can be run preferably to help win the requested by the winning organization.

In addition to the competence of human resources, which can affect the quality of government financial reports is the implementation of internal control systems, supervision in the internal control system is directed among others to obtain reasonable confidence in organizational effectiveness and efficiency, reliability of financial reporting, and compliance with laws and regulations. To realize the integration of supervision policies in the implementation of regional government, the development of the Government Internal Supervisory Apparatus must be carried out continuously (series of actions and on going basis). Besides that, a change in mindset is needed as well as the Government's Internal Supervisory Apparatus as an early warning to the findings of violations or irregularities that indicate corruption, collusion and nepotism (Armando, 2013).

The effectiveness of the government's internal control system is the responsibility of management and is a fundamental aspect for the success of transparent and accountable state financial management. The level of effectiveness of the government's internal control system is measured based on the five categories stipulated in Permendagri No.13 Year 2006 paragraph 3 which state that, internal control as referred to in paragraph 2 must

at least fulfill the following five criteria. The creation of a healthy control environment, the implementation of risk assessment, organized control activities, the implementation of information and communication systems, and the implementation of monitoring activities. Permendagri No. 4 of 2008, which states that the quality of financial statements is not only measured by conformity with Government Accounting Standards, but also from its internal control system.

In addition to internal control, which can affect the quality of government financial reports is the use of information technology. The volume of the State/ Regional Revenue and Expenditure Budget from year to year shows a significant increase. In terms of accounting, this shows that the volume of government financial transactions also shows an increasing quantity and increasingly complex and complex quality. Increasing the volume of transactions that are getting bigger and more complex, of course, must be followed by an increase in government financial management capabilities (Sugijanto, 2002). For this reason, the Government and the Regional Government are obliged to develop and utilize information technology advances to improve the ability to manage regional finance, and to channel regional financial information to public services. The obligation to use information technology by the Government and Regional Government is regulated in Government Regulation No. 56 of 2005 concerning the Regional Financial Information System which is a substitute for PP No. 11 of 2001 concerning Regional Financial Information.

Recent phenomena arising from several statements Based on information sourced from [www.finance.detik.com](http://www.finance.detik.com) on July 19, 2018 that the Minister of Finance, Sri Mulyani Indrawati, revealed the unqualified Predicate granted by the State Audit Board's (BPK) for the financial statements of an institution only as a sign that the process has been compiled according to applicable accounting standards. Therefore, the predicate of unqualified does not guarantee that an institution is free from acts of corruption, or wasteful in compiling a budget. Based on information sourced from [www.bpkp.go.id](http://www.bpkp.go.id) Corruption Eradication Commission Vice Chairman Alexander Marwata on September 5, 2017, Government Internal Supervisory Apparatus (APIP), according to Government Regulation (PP) Number 12 of 2017, must be professional, independent, objective, not overlap between APIPs, and oriented to repairs and early warnings or early warning systems. So, to monitor information early on, APIP must be able to monitor all stages of the process from planning, implementation to accountability and evaluation.

Another phenomenon is based on information from [www.tribunnews.com](http://www.tribunnews.com) March 15 2018 Minister of Administrative Reform and Bureaucratic Reform (PANRB), Asman Abnur said the Function and Role of Government Internal Oversight Apparatus Must Be Strengthened, APIP has not been independent so that it is not free in carrying out tasks and its function. That, cannot be separated from the position of APIP which is under the Regional Head. The same was conveyed by the Secretary General of the Ministry of Home Affairs, Hadi Prabowo "APIP in blunt areas". There have never been extortion reports and gratuities, because the authority is under the regional secretary. As a result, supervision is not optimal because of the possibility of intervention by regional officials. In addition, many APIPs are not optimally conducting oversight for fear that their budget will be cut. During this time, the Decree of Appointment of APIP officials at the district / city level was signed by the District Secretary (Sekda) of the Regency / City, while the APIP was in the province by the Provincial Secretary. He proposed, in the future APIP in regencies / cities be appointed by the Governor, and APIP at the Provincial level was appointed by the Minister of Home Affairs. Thus they are more independent.

Apart from the aforementioned phenomena, there are several previous studies regarding the quality of financial reports. Noprial Valenra Maksyur (2015) Effect of quality of human resources, organizational commitment, internal control systems, and utilization of information technology on the quality of financial reports (Empirical Study on Skpd of Indragiri Regency Hulu) the results show that there are positive influences together

Hari Setiyawati (2013) The effect of Intern Accountants' Competence, Managers' Commitment to Organizations and the Implementation of the Intern Control System on the Quality of Financial Reporting The results show that the results of Competence of accountants have a positive effect on the quality of financial reporting, the better the application of SPIP, the better the quality of LKPD

Rasyidah Nadir, Hasyim (2017) Effect of Information Technology Utilization, Human Resource Competence, on the Quality of Local Government Financial Reports with Intervening Variables in Accrual-Based Government Accounting (Empirical Study in Barru District Government) the results show Information technology utilization directly influences quality reports and human resource competencies have no significant effect on the quality of Barru district government financial reports.

Based on the descriptions of the background above, the motivation of the researchers is to know, what factors can make the quality of the report of the Cianjur regional government better so that they can get a Unqualified Opinion (WTP) three years in a row namely in 2014, 2015 and 2016 from the State Audit Board's (BPK), wanting to know whether the competence of human resources, internal control systems and information technology greatly influenced the quality of financial statements.

The researcher will conduct further research through a thesis entitled: The Effect of Human Resource Competence, Implementation of Internal Control Systems and Use of Information Technology on the Quality of Financial Reports.

## **II. LITERATURE REVIEW**

### **2.1 Definition of Human Resource Competence**

Human resource competency is the ability of a person or individual, an organization (institution), or a system to carry out its functions or authority to achieve its objectives effectively and efficiently. Competence must be seen as the ability to achieve performance, to produce outputs and results (outcomes). According to Wibowo (2012) the definition of competency is the ability to carry out work or tasks based on skills and knowledge and supported by a defined work attitude by work. According to Mangkunegara (2012) the competence of human resources is a competency that relates to knowledge, skills, abilities and personality characteristics that directly affect its performance. From some of the definitions above, the researcher can conclude that the definition of Competence is a knowledge and skill that a person has because of his talents and abilities so that he can be called competent in his field

### **2.2 Internal Control System**

According Warren dan Reeve (2014:372), Intern control – integrated framework is the standard by which companies design analyze, and evaluate Intern control. In this section, the objectives of Intern control are described, followed by a discussion of how these objectives can be achieved through the integrated framework's five elements of Intern control.

### **2.3 Information Technology**

Definition of information technology according to Sutabri (2014: 3) is information technology is a technology used to process data, including processing, obtaining, compiling, storing, manipulating data in various ways to produce quality information, namely relevant, accurate and precise information time, which is used for personal, business and government purposes and is strategic information for decision making.

### **2.4 Quality of Financial Statements**

According Kieso (2011:5), States that, The financial statement most frequently provided are (1) the statement of financial statements position, (2) the income statement or statement of comprehensive income, (3) the statement of cash flows, and (4) the statement of changes in equity. Note disclosures are an integral part of each financial statement.

The qualitative characteristics of financial statements are normative measures that need to be realized in accounting information so that they can fulfill their objectives. According to Government Regulation No. 71 of 2010, the following four characteristics are normative prerequisites that are needed so that government financial statements can meet the desired quality, namely:

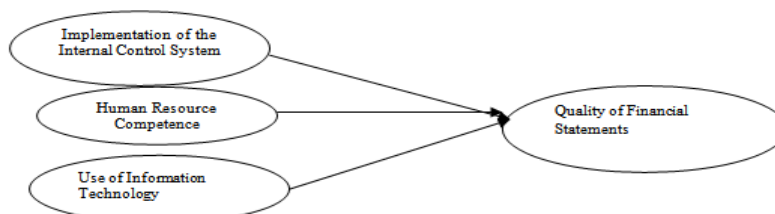
1. Relevant. Financial statements can be said to be relevant if the information contained in them can influence user decisions by helping them evaluate past or present events, and predict the future, and confirm or correct the results of their evaluations in the past. Thus, relevant financial statement information can be related to the intended use. Relevant information, based on:
  - (a) Has the benefit of feedback (feedback value). Information allows users to confirm or correct their past expectations,
  - (b) Has predictive value. Information can help users predict the future based on past results and current events,
  - (c) On time. Information is presented on time so that it can be influential and useful in decision making,
  - (d) Complete. Government financial accounting information is presented as completely as possible, covering all accounting information that can influence decision making by considering existing constraints. The information behind each of the main information items contained in the financial statements is clearly disclosed so that errors in the use of such information can be prevented.
2. Reliable. Information in financial statements is free from misleading and material errors, presents every fact honestly, and can be verified. Information may be relevant, but if the nature or presentation is unreliable, the use of that information can potentially be misleading. Reliable information that meets characteristics, based on :
  - (a) Honest presentation. Information honestly describes transactions and other events that are supposed to be presented or which can reasonably be expected to be presented,
  - (b) Verifiable. Information presented in financial statements can be tested, and if the test is carried out more than by a different party, the results still show conclusions that are not very different.
  - (c) Neutrality. Information is directed at general needs and does not take sides with the needs of certain parties.
3. Can be compared. The information contained in the financial statements will be more useful if it can be compared with the financial statements of the previous period or the financial statements of other reporting

entities in general. Comparison can be done internally and externally. Internal comparisons can be made if the entity is compared applying the same accounting policy from year to year. External comparisons can be made if the comparable entity applies the same accounting policy. If the government authority applies accounting policies that are better than the current accounting policies applied, these changes are disclosed in the period of change.

4. Understandable. The information presented in the financial statements can be understood by the user and expressed in the form and terms that are adjusted to the limits of understanding of the users. For this reason, the user is assumed to have adequate knowledge of the reporting entity's activities and operating environment, as well as the user's willingness to learn the information in question.

## 2.5 Theoretical Framework

The thinking frame can be seen in Figure 1 below:



**Figure 1 Theoretical Framework**

## 2.6 Development of Hypotheses

According to Nurlis, Winwin Yadiati (2017) The Human Resources Competence influence the Financial Reporting Quality. The financial reporting quality will be better if the administrative apparatus involved in the process of preparing the financial statements has good knowledge, adequate skills, rational and responsible attitude, and sufficient experience.

HA1: There is the influence of Competence of Human Resources on the Quality of Financial Statements

According to Hari Setiyawati (2013) Internal accountant's competences, manager's commitment to organizations and the implementation of the internal control systems simultaneously have a positive effect on the quality of financial reporting in particular on the local government. Internal accountant 'scompetences have a positive effect on the quality of financial reporting.

HA2: There is an influence of the Implementation of the Internal Control System on the Quality of Financial Statements

According to Ahmad Faishol (2016) which states that the Information Technology Utilization system has a significant effect on the quality of local government financial reports

HA3: There is an effect of the Use of Information Technology on the Quality of Financial Statements

## III. RESEARCH METHODS

### 3.1 Types of research

According to Sugiyono (2016: 37) causal research is research that aims to find out about causal relationships in the presence of independent variables (independent variables) and dependent variables (dependent variables).

### 3.2 Population and Samples

The population of the research includes all the Regional Work Unit Personnel (SKPD) within the Governance Area of Cianjur, with a total of 63 SKPD. In this research, the researcher uses the purposive sampling method, sample designation is takenis adapted to certain criteria based on theresearch objective. The population sample consists of 39 (thirty nine) SKPD, 28 (twenty eight) being Work Service SKPD and 11 (eleven) being Sub-District SKPD.

## IV. RESULTS AND DISCUSSION

### 4.1 Description of Research Object

The profile of respondents from yearsof service, respondents with a work periodof 1-5years were the least filling outquestionnaires, namely as many as 4 people(10.26%), the respondents who filled thequestionnaire the most were over 10 years ofwork (19people).,72%), and respondents with a working period of 5-10 years are inthe middle of it as many as 16 people (41.03%). From these data it can beconcluded that

almost all respondents studied had sufficient experience because they had joined the SKPD of Cianjur Regency so that the respondents knew well the procedures of work in the finance department.

#### 4.2 Data Statistic Analysis Description Variable Description of the Effect of Human Resource Competence

The competence of Human Resources is measured by 5 dimensions that are reflective, which are described in the table as follows:

**Table 1**  
**Description of Variables Human Resource Competence**

No.	Dimension	Score	Standard Deviation
1.	Motive	4,13	0,44
2.	Character	4,09	0,49
3.	Self concept	4,05	0,53
4.	Knowledge	4,39	0,49
5.	Skills	4,08	0,51
<b>Total</b>		<b>20,31</b>	<b>2,47</b>
<b>Average</b>		<b>3,92</b>	<b>0,49</b>

Output statistic

Based on Table 1, it can be seen that the competency of human resources consists of 5 research dimensions with the lowest average value on the dimensions of self-concept that is equal to 4.05 with a standard deviation of 0.53, meaning that competencies in human resources are considered good enough in carrying out tasks and functions by every human resource available, the highest average value on the dimension of knowledge is equal to 4.39 with a standard deviation of 0.49 the ability of Civil Servants to carry out their duties and functions to provide public servants to the public in a professional, honest and responsible manner well.

#### 4.3 Description of Variables for Implementation of the Internal Control System

Internal control is measured by 5 dimensions that are reflective in nature, which are described in the table as follows:

**Table 2**  
**Description of Variables for Implementation of the Internal Control System**

No	Dimension	Score	Standard Deviation
1.	Control Environment	4,16	0,58
2.	Risk Assessment	3,85	0,62
3.	Control Activities	4,13	0,54
4.	Information and Communication	4,18	0,57
5.	InternalControl Monitoring	4,24	0,53
<b>Total</b>		<b>20,556</b>	<b>2,84</b>
<b>Average</b>		<b>4,11</b>	<b>0,57</b>

Output statistic

Based on Table 2, it can be seen that the implementation of the Internal Control System consists of 5 research dimensions with the lowest average value on the risk assessment dimension which is equal to 3.85 with a standard deviation of 0.62, meaning that the regional government apparatus has not fully understood the risk analysis and overall on the possibility of a breach of the accounting system to the maximum, the highest average value in the internal control monitoring dimension is 4.18 with a standard deviation of 0.57 meaning that the apparatus monitors internal control monitoring to utilize continuous monitoring and separate evaluation in implementing the control system right.

#### 4.4 Description Variabel Information Technology

3-dimensional information technology that is reflective, which is described in the table as follows:

**Table 3**  
**Description of Variables Information Technology**

No.	Dimension	Score	Standard Deviation
1.	Hardware	4,22	0,79
2.	Software	3,96	0,86
3.	Brainware	3,92	0,88
<b>Total</b>		<b>12,10</b>	<b>2,53</b>
<b>Average</b>		<b>4,03</b>	<b>0,84</b>

Output statistic

Based on Table 3 above, it can be seen that Information Technology Utilization consists of 3 dimensions with the lowest average value on the dimension of human resources (brainware) which has an average score of 3.92 with a standard deviation of 0.88 so that it can be interpreted as a Resource Human (brainware) means that the local government apparatus is not maximal in implementing and developing system implementation for development in designing programs. The highest mean value in the dimensions of hardware (hardware) is equal to 4.22 with a standard deviation of 0.79 meaning that the hardware (hardware) in this case the computer as the

media used to prepare financial statements is well available, so that it helps in accuracy in preparing good financial statements.

#### 4.5 Description of Quality Variables in Financial Statements

Financial statements are measured by 4 dimensions that are reflective, which are described in the table as follows:

**Table 4**  
**Description of Quality Variables Financial Statements**

No.	Dimension	Score	Standard Deviation
1.	Relevant	4,31	0,54
2.	Reliable	4,19	0,47
3.	Can be compared	4,18	0,44
4.	Can be understood	4,19	0,45
<b>Total</b>		<b>16,87</b>	<b>1,90</b>
<b>Average</b>		<b>4,22</b>	<b>0,48</b>

Output statistic

Based on Table 4 above, it can be seen that the Quality of Financial Reports consists of 4 dimensions with the lowest average value in the dimensions that can be compared, namely 4.18 with a standard deviation of 0.44 meaning that the apparatus has always understood the same accounting policies from year to year and can be compared with the financial statements of the previous period, research that has the highest score on the relevant dimensions on average 4.31 with a standard deviation of 0.54 then it can be interpreted that means the apparatus understands that the financial statements presented already have feedback, timely, complete and presented naturally, can be verified and does not take sides

#### 4.6 Validity Test

Based on the output from the PLS, factor loading for the second order has fulfilled convergent validity, with an indicator value above 0.5. All loading factor on the second order or first order is significant, on a 5% level.

#### 4.7 Reliability Test

Based on the reliability output of the PLS, all variables have a Cronbach's Alpha above 0.6 and Composite Reliability above 0,7 so that it can be concluded that that the indicators used on each dimension have relatively good reliability or is able to measure its construct.

#### 4.8 Evaluation of Goodness Of Fit Structural Model (Inner Model)

Evaluation of Goodness of Fit structural model is measured using predictive relevance value(Q2). Predictive relevance value (Q2) can be measured with the following formula:

$$Q2 = 1 - (1 - R12) (1 - R22) \dots n$$

$$Q2 = 1 - (1 - 0,768)$$

$$Q2 = 1 - (0,768)$$

$$Q2 = 0,768$$

R2 is the coefficient of determination which is part of the total variation in the dependent variable which is explained by variations in the independent variable. Table 5 below describes the results of the coefficient of determination analysis of the research variables:

**Table 5 R Square**

Variabel	R Square
Financial Report Quality (Y)	0,768
Predictive-Relevance (Q <sup>2</sup> )	0,768

Output statistic

Evaluation of the inner model is quite good in explaining the variables of the Quality of Financial Reports and the influence of competencies in human resources, the variables of the implementation of internal control systems, the variable of information technology utilization is 76.8% while the remaining 23.2% is influenced by other variables not in research model.

The inner model evaluation is quite good in explaining the Financial Report Quality variable, while the predictive-relevance value for the structural model in this study is 0.768 or 76.8%, meaning that the model is able to explain the variable quality of financial statements.

**4.9 Hypothesis testing**

Whereas to test the relationship between variables (hypothesis test), the Tstatistic value of Smart PLS output is used compared to the Ttable value. Testing the full hypothesis can be explained as follows:

**Effect of Competence of Human Resources on Quality of Financial Reports**

To find out the significance of the influence of Competence of Human Resources on the Quality of Financial Statements see in table 6 as follows:

**Table 6 Path Coefficients**

Inter-Variable Relationships	Parameter Coefficient	T Statistic	P Values	explanation
Human Resource Competence => Quality of Financial Statements	0,362	3,524	0,000	Significant

Note : Significant at level 5%

The path coefficient obtained from the effect of the variable influence of human resource competency on the quality of financial statements is 0.362 with a Tstatistik value  $3,524 > 1,660$  at the significance level  $\alpha = 0,05$  (5%) which states that there can be influence of competency of human resources on the quality of financial statements. The value of 0.362 in the parameter coefficient means that the better the influence of human resource competencies, the better the quality of financial statements. The results of the study support the first hypothesis (HA1), where there is an influence of the influence of human resource competencies on the quality of financial statements.

**Effect of the Implementation of the Internal Control System on the Quality of Financial Statements**

To find out the significance of the effect of applying the Internal Control System to the Quality of Financial Statements by looking at table 7 as follows:

**Table 7 Path Coefficients**

Inter-Variable Relationships	Parameter Coefficient	T Statistic	P Values	explanation
Implementation of the Internal Control System => Quality of Financial Statements	0,509	4,018	0,000	Significant

Note: Significant at level 5%

The path parameter coefficient obtained rom the variable effect of the Implementation of the Internal Control System on the Quality of Financial Reports is 0.509 with a tstatistic value of  $4.018 > 1.660$  at a significance level of  $= 0.05$  (5%) which states that there is an influence of the implementation of the internal control system on the quality of financial statements. the value of 0.509 in the parameter coefficient means that the better the implementation of the internal control system, the better the quality of financial statements. The results of this study support the second hypothesis (HA2), that there is an influence of the Implementation of the Internal Control System on the Quality of Financial Statements.

**Effect of Information Technology on the Quality of Financial Statements**

To determine the significance of the effect of Information Technology on Report Quality on the Quality of Financial Statements by looking at table 8 as follows:

**Table 8 Path Coefficients**

Inter-Variable Relationships	Parameter Coefficient	T Statistic	P Values	Explanation
Information Technology on Report Quality => Quality of Financial Statements	0,209	2,156	0,016	Significant

Note: Significant at level 5%

The path parameter coefficient obtained from the effect of the Information Technology Utilization variable on the Quality of Financial Statements is 0.209 with a Statistical value,  $2.156 > 1.660$  at the 0.05 level (5%) which states that there is an influence of Information Technology Utilization on the Quality of Financial Statements. The value of 0.209 in the parameter coefficient means that the better the Utilization of Information Technology, the Quality of Financial Statements will be better. The results of this study support the third research hypothesis (HA3), that there is an influence of Information Technology Utilization on the Quality of Financial Statements.

**V. CONCLUSION**

Based on the results of the discussion presented in the previous chapters, it can be concluded that:

1. competence of human resources affects the quality of financial statements. meaning that the better the competency of human resources will make the quality of financial statements better. adequate human resource competencies make it possible to achieve quality, accountable and transparent financial reports so that it can be used as a decision for local government. it can be realized if an apparatus has good competence in their field. This is in line with the research of Noprial Valenra Maksyur (2015) which states that the influence of the quality of human resources has a positive effect on the quality of financial statements, then Nurlis, Winwin Yadiati (2017) The Human Resources Competence influence the Financial Reporting Quality. The financial reporting quality will be better if the administrative apparatus involved in the process of preparing the financial statements has good knowledge, adequate skills, rational and responsible attitude, and sufficient experience.
2. Implementation of the Internal Control System Internal Control affects the Quality of Financial Statements. This means that the implementation of the Internal Control System that is implemented has been quite good and effective in affecting the Quality of Financial Statements to be good. Implementation of a control system is very important because the objectives of the agency can be achieved if all elements run an internal control system, where internal control systems aim to provide adequate confidence in achieving effectiveness and efficiency and achieving the objectives of regional government administration, reliability of financial assets, and compliance with regulations. The results of this study are in line with the research conducted by Hari Setiyawati (2013) Internal accountant's competences, manager's commitment to organizations and the implementation of the internal control systems simultaneously have a positive effect on the quality of financial reporting in particular on the local government. Internal accountant 'scompetences have a positive effect on the quality of financial reporting.
3. Information Technology influences the Quality of Financial Statements. This means that local government officials can take advantage of information technology advances to improve the ability to manage finances, and channel financial information to public services that have an impact on the quality of financial statements. This result is in line with the research of Rasyidah Nadir, Hasyim (2017) which states that the use of information technology has a significant direct effect on the quality of reports, in line with the research conducted

## **VI. SUGGESTION**

Based on the discussion and conclusion above, the researcher can give the following suggestion:

1. Relating to the competence of human resources so that the local government of Cianjur Regency can place local financial management officials in accordance with their respective expertise (the right man on the right place), improve the competence of human resources with ongoing education and training, conduct mapping and structuring quality human resources in accordance with their fields, objective performance appraisal, giving appreciation and appreciation to employees who excel with the aim of spurring performance are expected to improve the quality of local government financial reports properly.
2. Regional Organizational Organizations (OPD) must improve the control environment by paying attention to commitments to competencies and having effective procedures to monitor the results of delegated authority and responsibilities. To improve the quality of local government financial reports in accordance with the provisions of legislation, by way of guidance, socialization, technical guidance, auditing, review and evaluation of programs and activities and their responsibilities, and must improve information and communication by using various forms of communication that suit their needs and managing, developing and improving its information system in an effort to improve communication on an ongoing basis to provide confidence in checks and balances within the Cianjur Regency Government
3. Utilization of information technology to be more optimized by preparing, building and improving infrastructure and information technology networks that are reliable and good and quality and make guidelines for the utilization of information technology in order to support accountability and improve the quality of regional financial reports in accordance with statutory provisions. For the optimal utilization of information technology, there needs to be socialization activities, technical guidance and training in the use of technology and equations of perceptions relating to the use of information technology, ease of use of information technology and conformity with the respective fields of task of information technology users. Furthermore, the important thing is that the use of information technology must be able to answer challenges and problems in terms of accountability and quality of government financial reports that are now a demand of the wider community.

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