

Original Research Article

## Analysis of Financial Report Quality Determinants with Human Resource Competence as a Moderating Variable at the Public Health Center of the Regional Public Service Agency of Tarakan City

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**Abstract:** This study aims to examine empirical evidence and analyze the effect of the application of government accounting standards, the use of accounting information systems on the quality of financial reports with human resource competency as a moderating variable at the Public Health Center of Tarakan City. This study is quantitative with a questionnaire distribution method. The research sample consisted of 48 people who were selected purposively based on certain criteria. The data analysis technique used SPSS software version 25 to test the hypothesis including data quality testing and multiple linear regression analysis. The results showed that the application of Government Accounting Standards had a significant positive effect on the quality of financial reports of the Public Health Center of Tarakan City with a significance value of  $0.024 < 0.05$ . The use of accounting information systems had a significant positive effect on the quality of financial reports of the Public Health Center of Tarakan City with a significance value of  $0.027 < 0.05$ . Human resource competency was able to strengthen the effect of the application of government accounting standards on the quality of financial reports of the Public Health Center of Tarakan City with a significance value of  $0.048 < 0.05$ . Human resource competence is also able to strengthen the influence of the use of accounting information systems on the quality of financial reports of public health centers with a significance value of  $0.048 < 0.05$ . The implementation of Government Accounting Standards and the use of good accounting information systems will be more effective in improving the quality of financial reports if supported by human resources who have adequate competence. The management of public health centers needs to optimize the implementation of Government Accounting Standards more consistently and increase the capacity of accounting information system utilization and provide regular training for accounting and financial officers to help officers better understand and implement Government Accounting Standards and utilize the features of the accounting information system optimally in order to improve the efficiency and accuracy of financial reports.

**Keywords:** Determinants of Financial Report Quality, Human Resource Competence, Public Health Center.

## INTRODUCTION

Financial statements play an important role in providing relevant information about the financial situation of the reporting entity and all its transactions during the reporting period. The main purpose of financial statements is to understand the value of economic resources used in operational activities, evaluate financial conditions, assess the effectiveness and efficiency of the reporting entity, and help ensure compliance with regulations [13]. The transparency and accountability of a reporting entity are reflected in the quality of government financial statements which are used as a means of accounting information to inform the public about the performance of state financial management [17].

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One of the components that plays a role in improving the quality of financial reports is the implementation of Government Accounting Standards. Government Accounting Standards aims to ensure that financial reports produced by government entities provide reliable, relevant, and accountable information [14].

The use of accounting information systems is another factor that contributes to improving the quality of financial reports. accounting information systems helps improve accountability and transparency because it makes it easier to track transactions, minimizes manual errors, and provides a clear audit trail [5].

Human resources who have competence in accounting and finance are an important factor in improving the quality of financial reports. Human Resource capabilities include a deep understanding of accounting standards, strong analytical skills, and professional integrity in compiling, analyzing, and reporting financial information in a timely manner [6].

This research supported by the institutional theory perspective aims to determine the determinants of the quality of financial reports using Human Resource competency as a moderating variable. This research is unique because it was conducted at the Public Health Center of the Regional Public Service Agency, an empirical context that has not been studied in depth too often. This review will test and examine how human resource competency at the Public Health Center can direct the impact of institutional pressure on the quality of financial reports.

**Problem Statement**

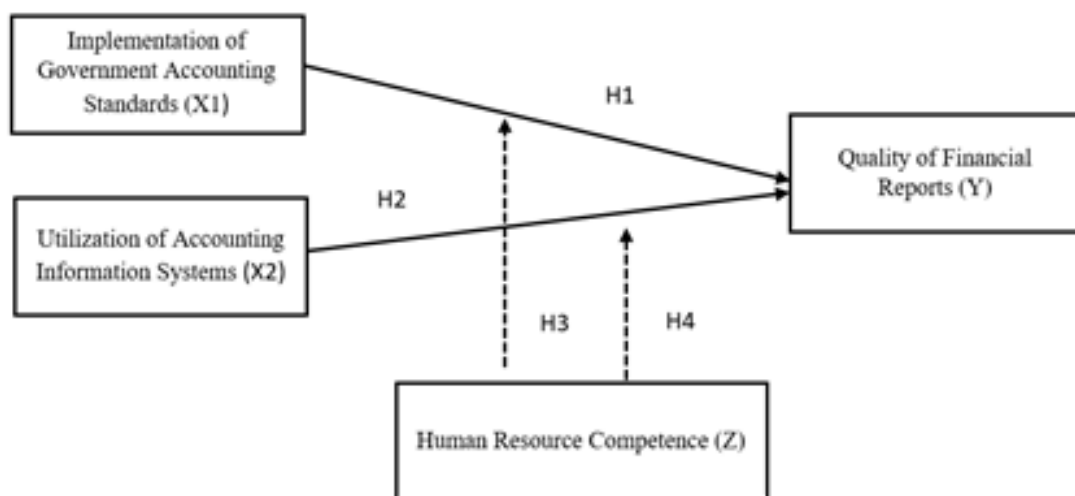
Public Service Agency is a central or regional government agency that is given the authority to independently manage the provision of goods and/or services to the community. By implementing the principles of efficiency and productivity and implementing healthy business practices, public service agencies aim to improve the quality of public services [19].

Tarakan City is one of the cities in North Kalimantan Province, which is committed to providing optimal health services for its citizens. To achieve this goal, since 2019 the Tarakan City Government has gradually increased the status of the Health Center from non-regional public service agency become Regional Public Service Agency Health Centers.

After becoming a Regional Public Service Agency, the Health Center underwent significant changes. These changes include management, financial, and reporting authority. To meet the need for quality financial reports, experts in the financial field are needed [9]. However, officers at the Health Center generally have professions such as general practitioners, dentists, midwives, nurses, nutritionists, pharmacists, public health workers, environmental health workers, and medical laboratory workers [20]. Thus, the competence of human resources at the Health Center is a challenge in itself in the implementation of Regional Public Service Agency.

Evaluation of the financial management of the Regional Public Service Agency Health Center of Tarakan City showed a discrepancy between performance realization and Minimum Service Standards. Further analysis identified that one of the causal factors was the weakness of performance-based budget planning. This was caused by the lack of human resource competence, especially in preparing the Budget Business Plan.

**Conceptual Framework**



**Figure 1: Framework Concept Research**

## RESEARCH PURPOSES

This study aims to examine empirical evidence and analyze the effect of the implementation of government accounting standards, the use of accounting information systems on the quality of financial reports with human resource competence as a moderating variable at the Regional Public Service Agency Health Center in Tarakan City.

## RESEARCH QUESTIONS

1. How does the implementation of government accounting standards affect the quality of the financial reports of the Regional Public Service Agency Health Center of Tarakan City?
2. How does the use of accounting information systems affect the quality of the financial reports of the Regional Public Service Agency Health Center of Tarakan City?
3. What is the role of human resource competence in moderating the influence of the implementation of government accounting standards on the quality of the financial reports of the Regional Public Service Agency Health Center of Tarakan City?
4. What is the role of human resource competence in moderating the influence of the use of accounting information system technology on the quality of the financial reports of the Regional Public Service Agency Health Center of Tarakan City?

## RESEARCH HYPOTHESIS

- H1: The implementation of government accounting standards has a positive effect on the quality of the financial reports of the Regional Public Service Agency Health Center of Tarakan City.
- H2: The use of accounting information systems has a positive effect on the quality of the financial reports of the Regional Public Service Agency Health Center of Tarakan City.
- H3: Human Resource Competency strengthens the positive influence of the implementation of government accounting standards on the quality of financial reports of the Regional Public Service Agency Health Center of Tarakan City.
- H4: Human Resource Competency strengthens the positive influence of the use of accounting information technology on the quality of financial reports of the Regional Public Service Agency Health Center of Tarakan City.

## LITERATURE REVIEW

### *Quality of Financial Reports*

Good financial reports must meet relevant accounting standards, present accurate and reliable information, be relevant, and be presented clearly and easily understood. This information can then provide a strong foundation for decision makers to conduct appropriate analysis, evaluation, and planning related to the reported entity [11].

The financial report of a public service agency is a structured document that details the transactions and financial position of a public service agency. The main purpose of the financial report of a public service agency is to provide data on the company's financial situation, cash flow, operating results, budget realization, budget surplus, and changes in equity. This data is useful for clients in making and assessing choices regarding the distribution of assets. In particular, the financial reporting of a public service agency aims to demonstrate the accountability of the reporting entity for the resources it has provided by providing information that can be used in decision making [3].

### *Government Accounting Standards*

Government Accounting Standards based on Indonesian Government Regulation 2010, are presented as an Explanation of Government Bookkeeping Principles, complete with an Introduction to Government Bookkeeping Guidelines and are prepared based on the Conceptual Framework for Government Accounting.

Financial reporting of regional public service agencies is directed at the Explanation of Government Accounting Standards 13 on Financial Reporting of Public Service Agencies as a guideline in financial reporting of Public Service Agencies. Financial reporting of public service agencies includes: Budget Realization Report, Report on Changes in Excess Budget Balance, Balance Sheet, Operational Report, Cash Flow Report, Report on Changes in Equity and Notes to the Financial Statements.

### *Accounting Information System*

Accounting Information System is a system that combines information technology with accounting processes to manage financial data effectively. An accounting information system consists of a database that stores financial information in a structured manner, accounting applications that facilitate transaction recording, financial reporting, and data analysis, and a security system that protects data from unauthorized access [22].

Every government institution is required to utilize advances in information technology to improve effective local government financial governance, thus supporting the right decision-making for stakeholders [21]. In the process of bookkeeping and presentation of financial reports, information technology plays a crucial role because it improves the

quality, precision, and accuracy of data in financial reports, so the use of information technology affects user satisfaction [8].

### ***Human Resource Competency***

Human resource competency is a set of skills, including knowledge, skills, and personal traits, which directly affect how well they perform in achieving goals [16].

The capacity of an individual to perform work with integrity and excellence is called competence, which is based on knowledge, skills, and attitudes. The markers used include information, abilities, and behavior/mentality. Skills are characterized as needs that may arise to complete functions well. The capability of environmental government officials refers to the capacity that an officer must have, including information, abilities, mentality and behavior expected to carry out their obligations [7].

### ***Public Health Center***

Regulation of the Minister of Health of Indonesia states that the Public Health Center is a health care institution that organizes public health efforts and first-level individual health efforts with an emphasis on promotive and preventive efforts in its work area.

### ***Regional Public Service Agency***

Regional Public Service Agency is a work unit within the regional government that is established to provide services to the community by implementing the principles of efficiency and productivity. The characteristic of financial management in Regional Public Service Agency is its flexibility. This flexibility means that Regional Public Service Agency has the flexibility to carry out good strategic approaches to further improve public health services without seeking profit in order to improve the welfare of national life [24].

## **THEORETICAL BASIS**

### **Institutional Theory**

Institutional Theory proposes that organizations form and adapt due to pressures from the institutional environment that drive the process of institutionalization. The basic premise behind this theory is that in order to survive, an association must be able to convince people in general or society that they are genuine substances. Exogenous factors, such as external pressures, social norms, societal expectations, and the physical environment, often influence the actions of individuals and organizations, according to Institutional Theory. This phenomenon is known as isomorphism, which can occur in coercive (external pressures that force), normative (adjustment to social norms and expectations), or mimetic (imitating other successful organizations) forms [18].

### **Stakeholder Theory**

Stakeholder theory states that organizations must consider the interests of various stakeholders to achieve long-term success, in line with institutional expectations. This theory emphasizes that companies are not only responsible to shareholders, but also to all stakeholders. To maintain good relationships with stakeholders, companies need to meet their expectations and demands [2].

### **Disclosure Theory**

Disclosure Theory explains how and why companies or other entities present information to external parties, such as shareholders, investors, regulators, and the public. Disclosure is important to increase transparency, provide relevant information for decision making, and maintain trust between the company and external parties. Disclosure relates to financial statements, operations, and other important aspects of the company or organization. Disclosure is an integral part of the accounting process. Disclosure leads to the presentation and disclosure of a company's financial statements. Disclosure of information provided in the financial statements includes the income statement, cash flow statement, statement of changes in equity, notes to the financial statements and reports related to the financial statements [1].

### **Empirical Review**

Study about variables determinant quality report finance done on BPKAD North Labuhan Batu Regency. Objective from study This is for know How system control internal government, knowledge about standard accountancy, and utilization system information finance area influence quality report finance. Findings study This show that knowledge about Government Accounting Standards, government internal control system, as well as implementation technology information, in a way significant and positive influence quality report finance [15].

Study about the role of human resource competence in moderating the components that determine the quality of financial reports was also carried out at regional apparatus organization in the Sula Islands Regency. This study uses human resources competence as a moderating variable to assess the effect of knowledge of government accounting standards and

the use of accounting information systems on the quality of government financial reports. The research findings show that human resource competence, Government Accounting Standards understanding, and Accounting Information System implementation have a major impact on the quality of financial reports produced by the government. One of the predictive variables that changes the relationship between Accounting Information System implementation and Government Accounting Standards understanding on the quality of local government financial reporting is human resource expertise [12].

These two studies show that factors affecting the quality of financial reports can be moderated by human resource competency. This is consistent with Listiarni's (2020) [25]. research which shows that the influence of accounting information systems and financial management patterns on the quality of financial reports can be strengthened by human resource competency. The findings of this study also show that the relationship between the impact of accounting information systems and the quality of financial reports is weakened by human resource competency.

## RESEARCH METHODOLOGY

The method applied in this study is quantitative. According to Tersiana (2022) [26], quantitative research is research that produces findings through statistical procedures or other quantitative methods.

### DATA ANALYSIS

Data collection using a questionnaire distribution method with a Likert scale with a total sample of 48 people. Data analysis techniques using SPSS software version 25 to test the hypotheses formulated in this study, including data quality testing and multiple linear regression analysis.

### Hypothesis Testing

**Table 1.1: Hypothesis Test Results (T Test)**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	80,910	84,033		.963	.341
	Government Accounting Standards Implementation	4,672	1,984	2.358	2.354	.024
	Utilization of Accounting Information System	2,876	1,255	2,814	2.291	.027
	Human Resources Competence	.967	1,288	1,098	.751	.457
	Government Accounting Standards Implementation. Human Resources Competence	.061	.030	3.011	2,041	.048
	Utilization of Accounting Information System. Human Resources Competence	.049	.020	5.242	2,510	.016

a. Dependent Variable: Quality of Financial Reports

Source: processed primary data, 2024.

**First Research Question:** How does the implementation of government accounting standards affect the financial report quality of Regional Public Service Agency Health Centers in Tarakan City?

**Hypothesis One:** The application of government accounting standards has a positive effect on the quality of the financial reports of the Regional Public Service Agency Health Centers of Tarakan City.

The SPSS output results in table 1 show that the variable of government accounting standard implementation (X1) has a significance value of  $0.024 < 0.05$ . This means that the implementation of government accounting standards has a positive and significant effect on the quality of financial reports, so H1 is accepted.

**Research Question Two:** How does the use of accounting information systems affect the quality of financial reports of Regional Public Service Agency Health Centers in Tarakan City?

**Second Hypothesis:** The use of accounting information systems has a positive effect on the quality of the financial reports of the Regional Public Service Agency Health Centers in Tarakan City.

The SPSS output results in table 1 show that the variable of accounting information system utilization (X2) has a significance value of  $0.027 < 0.05$ . This means that the utilization of accounting information systems has a positive and significant effect on the quality of financial reports, so H2 is accepted.



**Research Question Three:** What is the role of human resource competency in moderating the influence of the use of Government Accounting Standards on the quality of financial reports of Regional Public Service Agency Health Centers in Tarakan City?

**Third Hypothesis:** Human resource competency strengthens the positive influence of the implementation of government accounting standards on the quality of financial reports of the Regional Public Service Agency Health Centers in Tarakan City.

The SPSS output results in table 1 show that the interaction variable of the application of Government Accounting Standards with human resource competence (X1Z) has a significance value of  $0.048 < 0.05$ . This means that human resource competence is able to strengthen the positive impact of the influence of the application of government accounting standards on the quality of financial reports, so that H3 is accepted.

**Research Question Four:** What is the role of human resource competence in moderating the influence of the use of accounting information systems on the quality of financial reports of Regional Public Service Agency Health Centers in Tarakan City?

**Fourth Hypothesis:** Human resource competency strengthens the positive influence of the use of accounting information systems on the quality of financial reports of the Regional Public Service Agency Health Centers in Tarakan City.

The SPSS output results in table 1 show that the interaction variable of the utilization of accounting information systems with human resource competency (X3Z) has a significance value of  $t$  of  $0.016 < 0.05$ . This means that human resource competency is able to strengthen the positive impact of the influence of the utilization of accounting information systems on the quality of financial reports, so that H4 is accepted.

## DISCUSSION

The implementation of government accounting standards has a positive and significant effect on the quality of Regional Public Service Agency Health Centers reports. In preparing financial reports, Regional Public Service Agency Health Centers are required to follow the provisions stipulated in Indonesian Government Regulation 2010 concerning Government Accounting Standards. Compliance with accounting standards enables Regional Public Service Agency Health Centers to produce relevant and reliable financial reports. The implementation of Government Accounting Standards is in line with stakeholder theory and disclosure theory. Government Accounting Standards provides a framework that enables government organizations to meet the information needs of various stakeholders. By disclosing relevant and reliable information, the government can demonstrate its commitment to transparency and accountability [5].

The use of accounting information systems has a positive and significant effect on the quality of Regional Public Service Agency Health Centers reports. By automating the accounting information system accounting process, it reduces manual workload and speeds up data processing, so that financial reports can be prepared more quickly and on time [5]. The use of accounting information systems is in line with disclosure theory and stakeholder theory which emphasize the importance of transparency and providing complete and relevant information to users of financial reports.

Competent human resources are able to strengthen the positive impact of Government Accounting Standards implementation on the quality of financial reports. Competent human resources are able to understand Government Accounting Standards in depth and apply it appropriately in the accounting and financial reporting process. This includes an understanding of appropriate accounting regulations, standards, and principles. Good implementation by competent human resources ensures that accounting standards are translated into more effective practices, resulting in higher quality financial reports [9]. This ensures that the financial reporting process not only meets regulatory requirements but is also implemented effectively to improve the quality of financial reports [4]. This is in line with institutional theory which explains how practices in organizations develop under pressure from the institutional environment, including norms, regulations, and social expectations [2].

Human resource competence can strengthen the positive impact of the use of accounting information systems on the quality of Regional Public Service Agency Health Centers financial reports. The interaction between the use of accounting information system and Human resource competence shows that the positive influence of the use of accounting information system on the quality of financial reports will be stronger if Human resource has a high level of competence. This shows that although the use of accounting information system is an important factor in improving the quality of financial reports, the success of its implementation is highly dependent on the competence of the Human resource who operate it [10]. In line with institutional theory which emphasizes that organizations are influenced by pressures from the external environment and institutional norms, including applicable regulations and policies [2]. Human resource competence functions to ensure that the use of accounting information system is not only formal or symbolic, but is implemented correctly and substantively. Competent Human resource has a technical understanding and knowledge of regulations and systems, which enables them to operate accounting information system effectively and in accordance with

institutional requirements. This ensures that the data generated by accounting information system is accurate, relevant, and complies with applicable standards, thereby improving the quality of financial reports.

## CONCLUSION

The conclusion that can be obtained from this study is that the implementation of government accounting standards and the utilization of accounting information systems have a significant positive impact on the quality of the financial reports of the Regional Public Service Agency Health Centers in Tarakan City. With Government Accounting Standards and accounting information system, the process of recognizing, measuring, and disclosing financial transactions becomes more structured. Thus, the resulting financial reports will be more accurate, relevant, and reliable, allowing stakeholders to make more informative decisions. Human resource competence strengthens the influence of the implementation of government accounting standards and the influence of the utilization of accounting information systems on the quality of the Regional Public Service Agency Health Centers financial reports. The implementation of Government Accounting Standards and the utilization of good accounting information system will be more effective in improving the quality of financial reports if supported by human resources who have adequate competence. Competent human resources are able to understand and implement Government Accounting Standards and accounting information system more effectively, resulting in more accurate, relevant and reliable financial reports in accordance with applicable provisions.

## SUGGESTION

Suggestions that can be given based on the results, discussions and conclusions for the Regional Public Service Agency Health Centers are:

- a. Regional Public Service Agency Health Centers Management needs to optimize the implementation of government accounting standards more consistently through regular training for all officers involved in the accounting and financial processes, and practical guidance in implementing Government Accounting Standards can be provided to help officers better understand and implement government accounting standards.
- b. The Regional Public Service Agency Health Centers Management is advised to continue to increase the capacity of accounting information system utilization by ensuring adequate technological infrastructure and providing regular technical training for accounting and financial officers so that they are able to utilize the accounting information system features optimally, in order to increase the efficiency and accuracy of financial reports.

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