



**INSTITUTION LEVEL FINANCIAL APPLICATION SYSTEM  
AND INTERNAL CONTROL OF THE QUALITY OF GOVERNMENT  
FINANCIAL REPORTS WITH THE QUALITY OF HUMAN RESOURCES  
AS A MODERATION VARIABLE**

Sulaeman<sup>1a</sup>, Mediaty<sup>2b</sup>, Andi Kusumawati<sup>3c</sup>

<sup>1,2,3</sup>Master of Accounting, Faculty of Economics and Business, Hasanuddin University Makassar

(Email: <sup>a</sup>[eman\\_manaf@yahoo.com](mailto:eman_manaf@yahoo.com), <sup>b</sup>[mediaty@unhas.ac.id](mailto:mediaty@unhas.ac.id), <sup>c</sup>[andikusumawati@unhas.ac.id](mailto:andikusumawati@unhas.ac.id))

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**ABSTRACT**

**Corresponding Author:**

\* **SULAEMAN,**

*Kantor Kesehatan Pelabuhan Poso*

*Jl. Yos Sudarso No. 30 Poso Sulawesi Tengah*

*HP: 081355405070*

*Email: eman\_manaf@yahoo.com*

This study aims to examine the Effect of Institutional Level Financial Application Systems and Internal Control over Financial Reporting on the Quality of Government Financial Reports with the Quality of Human Resources as a Moderating Variable. This study uses a quantitative approach. This study uses primary data collected through questionnaires from 83 respondents who are working unit financial report preparation officers in the working area of the Poso KPPN, Central Sulawesi Province. Data analysis using Smart PLS. The results showed that the Financial Application System at the Agency Level and Internal Control over Financial Reporting had a positive effect on the Quality of Government Financial Reports. The quality of human resources as a moderating variable in this study strengthens the effect of the Agency Level Financial Application System and Internal Control over Financial Reporting on the Quality of Government Financial Reports.

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**Keywords:** Agency Level Financial Application System, Internal Control Over Financial Reporting, Quality of Human Resources, Quality of Government Financial Reports.

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## **PRELIMINARY**

The issuance of Government Regulation Number 71 of 2010 requires reporting entities to meet the criteria for the qualitative characteristics of financial reports, namely relevant, reliable, comparable and understandable. Government Regulation No. 71 of 2010 adopted the primary qualitative characteristics contained in the Statement of Financial Accounting Concepts (SFAC) No. 2. The difference between the two lies in the emphasis, on PP No. 71 of 2010 only emphasizes four (4) requirements.

In preparing financial reports, it is required to meet the qualitative characteristics of financial reports which are normative measures that need to be realized in accounting information so that financial reports are said to be of high quality. Financial reports can be said to be relevant if the information contained in the financial statements can influence the decisions of users of financial statements. The existence of information from these financial reports is also expected to provide predictions in the future and can evaluate past or present events. The information contained in financial reports must be presented in a timely manner so that it can be useful for decision making and the information presented must be complete and detailed. Financial reports can be said to be reliable if the information in the financial statements must be free from material errors, present any information honestly and can be verified. The financial report information presented must be directed at the public interest and not in favor of certain parties. Financial statements can be said to be comparable if the information presented in these financial statements can be compared with the financial statements of the previous period. Financial statements are said to be understandable if the information contained in financial reports is useful if it can be understood by all parties who use or need financial reports.

Setyowati et al (2016 ) stated that financial reports are a medium for an entity to provide accountability for its financial performance to the public. The government is required to be able to present quality financial reports so that they can be useful for users. Quality financial reports are the goal of public sector organizations as a form of accountability for the authority that has been given.

The Minister of Finance stipulates Regulation Number 270 of 2014 concerning Application of Accrual-Based Government Accounting Standards to the Central Government. The PMK states that the implementation of accrual-based SAP is carried out using an integrated application system.

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Integrated Application System is an integrated application system for all processes related to APBN management starting from the process of budgeting, implementation, and reporting to the State General Treasurer and State Ministries/Agencies. The Agency Level Financial Application System (SAKTI) is protected by law through Minister of Finance Regulation Number 223 of 2015 concerning the Implementation of Agency Level Financial Application System Piloting. Based on Regulation Number: 171/PMK.05/2021 concerning Implementation of the SAKTI System, states that the SAKTI Application System is implemented in full (full module) by all State Ministries/Institutions Work Units (Satker K/L) in 2022. SAKTI is an application as part of the IFMIS which is used on a mandatory basis by agencies/work units managing funds originating from the APBN, both within the scope of Ministries/Institutions (K/L) and Regional Apparatus Organizations (OPD) in Regional Governments.

Research on the effect of accounting information application systems on the quality of financial reports generates many opinions. The use of accounting information system applications has a positive effect on the quality of financial reports (Muthaher, 2018; Romanti, 2018; Mardinan et al , 2018; Desipradani and Nuraini (2018); Dewi and Yadnyyana, 2019; Samosir and Setiyawati, 2019; Wibowo and Darmanto, 2019 ; Anggadin et al , 2021 and Ramdany and Setiawan, 2021). However, research conducted by Nurlis and Yadiati (2017), Setyawan et al (2018), Sholohah et al (2019), Mulyadi and Haryoso (2019) and Nuraini and Putri (2019) state that the application of accounting information has no effect on the quality of financial reports.

Apart from the use of information system applications, another factor that influences the quality of financial reports is the competence of Human Resources. One of the success factors so that the accounting information system can have a positive influence on the quality of financial reports is human resources who become users in implementing the system. The level of competence, participation will be greatly supported in order to realize the effectiveness of using the Financial Accounting Information System (Fachri and Mediaty, 2019). The HR problem that often arises is the unpreparedness of HR in operating the SAKTI application. The existence of SAKTI requires users to be more detailed in inputting data, not delaying work and being able to synergize with other users. The results of the financial reporting training held by the Directorate of Information Systems and Treasury Technology (SITP) indicate that there is a gap in HR competence in applying SAKTI (SITP, 2015).

Research on the effect of human resource competence on the quality of financial reports makes a difference. The results of the study show that human resource competence has a positive influence

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on the quality of financial reports (Nurlis and Yadiati, 2017; Mardinan et.al., 2018; Muthaher, 2018; Romanti, 2018; Dewi and Yadnyana, 2019; Hapsari , 2019; Samosir and Setiyawati , 2019; Nuraini and Putri, 2019). Meanwhile, the results of research conducted by Setyawan et al (2018), Desipradani and Nuraini (2018), Utaminingtyas (2019), Sholohah et al (2019), Ramdany and Setiawan (2021) produce HR that has a negative effect on the quality of financial reports.

Another factor that can affect the quality of government financial reports is the internal control system (SPI), where this SPI is an important element in providing accountability for monitoring and controlling an organization. Internal control is a factor that influences the quality of financial reports (Wadiyo, 2020). The reliability of presentation of financial statements is highly reflected in the implementation of Internal Control over Financial Reporting (PIPK) which is systematic, structured and well-documented. PIPK itself is a control that is specifically designed to provide confidence in financial reporting or activities related to state finances. PIPK is designed to ensure the reliability of financial reports.

Internal control has a positive influence on the quality of financial reports (Mardinan et.al. , 2018; Muthaher, 2018; Romanti, 2018; Dewi and Yadnyana, 2019; Mulyadi and Haryoso, 2019; Samosir and Setiyawati, 2019; Utaminingtyas, 2019; Wibowo and Darmanto, 2019; Nuraini and Putri, 2019; Anggadin et al , 2021; Ramdany and Setiawan, 2021). However, the results of research conducted by Nurlis and Yadiati (2017), Desipradani and Nuraini (2018) concluded that the internal control system has a negative effect on the quality of financial reports.

These previous studies showed inconsistencies in research results where some were positive and some were negative between the independent variables on the quality of financial reports, giving rise to research gaps . This research was previously conducted by Ramdany and Setiawan (2021). The novelty compared to previous research lies in the variables, research objects and research problems. In previous research, the moderation variable was not used, the research object was only in one government agency, while in this study, the moderation variable and research object were used in cross-government agencies. The problems raised in previous research were based on BPK audit results which still contained several findings, while the research that the authors conducted was based on field observations which showed that financial reports had not been reported accurately and on time, which occurred allegedly due to a lack of understanding of human resources and not optimal use of SAKTI and the weak implementation of the PIPK which has an impact on the normative measures that must be met in the financial report information of the Poso KPPN regional work unit.

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Based on gap research which shows contradictory previous research results and phenomena in the field, the authors are interested in conducting research related to the quality of government financial reports which are influenced by the Agency Level Financial Application System, the Quality of Human Resources, and Internal Control over Financial Reporting. Based on the description above, the authors are interested in examining the Effect of Institutional Level Financial Application Systems and Internal Control over Financial Reporting on the Quality of Government Financial Reports with the Quality of Human Resources as a Moderating Variable for Studies in the Poso KPPN Regional Work Unit.

## **MATERIALS AND METHODS**

### **Stewardship Theory (Stewardship Theory)**

Stewardship theory was introduced by Donaldson and Davis (1991). This theory states that a situation where the main goal of management is not for personal goals but for the benefit of the organization. This theory indicates that there is a close relationship between organizational satisfaction and success (Rizal and Hermanto, 2019).

Steward theory for this research is to be able to explain the existence of the government as an institution that can be trusted to accommodate people's aspirations, can provide good service to the public, and is able to be accountable for the finances entrusted to it, so that economic goals are fulfilled and people's welfare can be achieved optimally. To carry out these responsibilities, the stewards (managers and internal auditors) direct all their abilities and expertise in making internal controls effective in order to produce quality financial reports with the characteristics of being relevant, reliable, understandable and comparable.

## **AGENCY LEVEL FINANCIAL**

### **Accounting System (SAKTI)**

The Minister of Finance stipulates Minister of Finance Regulation Number 270 of 2014 concerning Application of Accrual-Based Government Accounting Standards to the Central Government. The PMK states that the implementation of accrual-based SAP is carried out using the Integrated Application System. Integrated Application System is an integrated application system for all processes related to APBN management starting from the process of budgeting, implementation, and reporting to the State General Treasurer and State Ministries/Agencies. SAKTI application is protected by law through Regulation of the Minister of Finance Number 223 of 2015 concerning

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Implementation of Institutional Level Financial Application System Piloting . SAKTI has features in the preparation of financial statements, namely accrual-based accounting, there is transaction validation, unaudited and audited periods for corrections, comparative reports, and a direct reconciliation process with the State General Treasurer (BUN).

**INTERNAL CONTROL OVER FINANCIAL REPORTING (PIPK)**

Regulation of the Minister of Finance Number 17/PMK.09/2019 as a revision of PMK 14 of 2017 concerning Internal Control over Financial Reporting is a control that is specifically designed to provide adequate assurance that the resulting financial reports are reliable reports and are prepared in accordance with accounting standards government. The PIPK assessment is an activity carried out by management to ensure the adequacy of the design and the effectiveness of the implementation of controls in supporting the reliability of Financial Reporting. Implementation of PIPK aims to provide adequate assurance that financial reporting is carried out with adequate internal controls.

**Quality of Human Resources (HR)**

Human resources play an important role both at the micro scale (organization) and at the macro scale (country). In every organization, big or small, international, regional or domestic, the main key to success for the organization lies in the quality of the human resources that control and run it (Gandapradja, 2004).

According to M. Dawam Rahardjo (2010) The quality of human resources is not only determined by skills or aspects only physical strength, but also determined by education or level knowledge, experience or his maturity and his attitude and the values he has . Financial report quality indicators include intellectual quality (knowledge and skills) and education.

**OPERATIONAL DEFINITION**

1. The agency-level financial application system ( $X_1$ ) is an integrated financial application system that has various features aimed at preparing accrual-based financial reports. Variable  $X_1$  is measured using a questionnaire with indicators used according to PMK 223 of 2015, namely: application stability, transaction validation, journal formation, book closing, report printing, periodic reports and reconciliation and consolidation.
2. Internal control over financial reporting ( $X_2$ ) is a control specifically designed to provide reasonable assurance that the resulting financial reports are reliable and prepared in accordance

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with government accounting standards. Variable  $X_2$  is measured using a questionnaire with indicators namely: control environment, risk assessment, information and communication control, and monitoring (COSO, 2013)

3. The quality of human resources (M) is the ability of Satker employees to prepare and present financial reports. Variable (M) was measured using a questionnaire with indicators namely: understanding regulations, reading literature, reading technical guidelines, ability to operate applications, analytical skills, attending training, working according to procedures, and refusing intervention (Decree of the Head of BKN Number 46 A, 2003)
4. Quality of financial reports (Y) are financial reports prepared in accordance with indicators of the qualitative characteristics of financial reports which are normative measures that need to be embodied in accounting information so that it can fulfill its objectives. Based on PP No. 71 of 2010 these characteristics include being relevant, reliable, comparable and understandable. Variable Y is measured using a questionnaire to determine the extent to which the quality of financial statements.

### **POPULATION AND SAMPLE**

The population for this study were all work units in the Poso KPPN area, totaling 87 agencies. The sampling method used was total sampling, which means that the entire population was sampled in this study, amounting to 87 populations.

### **Method of collecting data**

The type of data in this study consisted of primary data, namely data that came directly from data sources or respondents who were collected and directly related to the problems studied which were obtained from observations and distributing questionnaires. The data source for this study was obtained directly from the respondents, namely employees in charge of preparing financial reports for work units in the Poso KPPN work area.

### **Data Analysis**

Main analytical method in this study was carried out with the Structural Equation Model (SEM). Testing was carried out with the help of the Smart PLS 4.0 program .

### **RESULTS AND DISCUSSION**

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**Descriptive Statistics Test**

Source: Primary data processed in 2022

The results of descriptive statistics about the variables in this study include:

**1) SAKTI (X<sub>1</sub>)**

Based on table 5.8 above X<sub>1</sub> has a minimum value of 3.00, a maximum value of 5.00 and a mean

| <b>Descriptive Statistics</b>                  |    |         |         |        |                |
|--|----|---------|---------|--------|----------------|
|  | N  | Minimum | Maximum | Means  | std. Deviation |
| Institution Level Financial Application System | 83 | 3.00    | 5.00    | 4.2691 | ,51597         |
| Internal Control over Financial Reporting      | 83 | 3.00    | 5.00    | 4.3223 | ,51617         |
| Quality of Human Resources                     | 83 | 3.00    | 5.00    | 4.5648 | ,50582         |
| Quality of Financial Statements                | 83 | 2.00    | 5.00    | 4.0757 | ,71196         |
| Valid N (listwise)                             | 83 |         |         |        |                |

of 4.2691 so that it is on the value scale which indicates the answer choices agree. The standard deviation value indicates a deviation of 0.51597 of the average value of respondents' answers.

**2) PIPK (X<sub>2</sub>)**

Based on table 5.8 above X<sub>2</sub> has a minimum value of 3.00, a maximum value of 5.00 and a mean of 4.3223 so that it is on the value scale which indicates the answer choices agree. The standard deviation value indicates a deviation of 0.51617 from the average value of the respondents' answers.

**3) HR Quality (M)**

Based on table 5.8 above M has a minimum value of 3.00, a maximum value of 5.00 and a mean of 4.5648 so that it is on a scale of values indicating the answer choices strongly agree. The standard deviation value indicates a deviation of 0.50582 from the average value of the respondents' answers.

**4) Quality of Financial Statements (Y)**



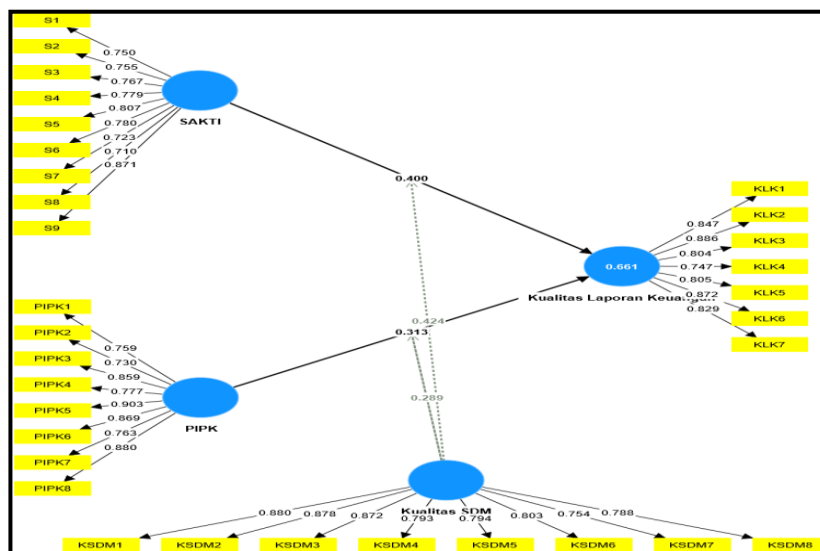
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Based on table 5. 8 above Y has a minimum value of 2.00, a maximum value of 5.00 and a mean of 4.0757 so that it is on a scale of values indicating that the answer choices agree. The standard deviation value indicates a deviation of 0.71196 from the average value of the respondents' answers.

**Equation Model Testing (SEM)**

Main analytical method in this study was carried out with the Structural Equation Model (SEM). Testing was carried out with the help of the Smart PLS 4.0 program. The following presents the results of the Full Model SEM test using PLS, it can be seen that there is no loading factor value below 0.50, so data drop is not necessary to remove indicators that have a loading value below 0.50 in order to obtain a good model.

SEM Full Model Test Image Using smart PLS



**Outer Model Test Convergent Validity**

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| Indicator | Outer Loading | Information |
|-----------|---------------|-------------|
| S1        | 0.750         | Valid       |
| S2        | 0.755         | Valid       |
| S3        | 0.767         | Valid       |
| S4        | 0.779         | Valid       |
| S5        | 0.807         | Valid       |
| S6        | 0.780         | Valid       |
| S7        | 0.723         | Valid       |
| S8        | 0.710         | Valid       |
| S9        | 0.871         | Valid       |
| PIPK1     | 0.759         | Valid       |
| PIPK2     | 0.730         | Valid       |
| PIPK3     | 0.859         | Valid       |
| PIPK4     | 0.777         | Valid       |
| PIPK5     | 0.903         | Valid       |
| PIPK6     | 0.869         | Valid       |
| PIPK7     | 0.763         | Valid       |
| PIPK8     | 0.880         | Valid       |
| KSDM1     | 0.880         | Valid       |
| KSDM2     | 0.878         | Valid       |
| KSDM3     | 0.872         | Valid       |
| KSDM4     | 0.793         | Valid       |

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|       |       |       |
|-------|-------|-------|
| KSDM5 | 0.794 | Valid |
| KSDM6 | 0.803 | Valid |
| KSDM7 | 0.754 | Valid |
| KSDM8 | 0.788 | Valid |
| KLK1  | 0.847 | Valid |
| KLK2  | 0.886 | Valid |
| KLK3  | 0.804 | Valid |
| KLK4  | 0.747 | Valid |
| KLK5  | 0.805 | Valid |
| KLK6  | 0.872 | Valid |
| KLK7  | 0.829 | Valid |

Based on Table shows the estimation results of the calculation of the outer loading test using PLS for the indicators of the variables used in this study. The table beside shows that all the variables used in this study are reflective indicators, because they have a loading factor  $> 0.70$  which means that all construct indicators are valid. It was concluded that all indicators are valid for measuring construct variables in this study

#### Discriminant Validity

validity Discriminant relates to the principle that different constructs should not correlate with height. The way to test the discriminant validity with the reflection indicator is by comparing each AVE square root to the correlation value between constructs. If the AVE square root value is higher than the correlation value between the constructs, then it is declared to meet the Discriminant validity criteria (Ghozali, 2015).

#### Fornell-Larcker criteria

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| Variable                        | Quality of Financial Statements | HR Quality | PIPK   | MAGIC |
|---------------------------------|---------------------------------|------------|--------|-------|
| Quality of Financial Statements | 0.828                           |            |        |       |
| HR Quality                      | 0.195                           | 0.822      |        |       |
| PIPK                            | 0.305                           | -0.062     | 0.820  |       |
| MAGIC                           | 0.570                           | -0.087     | -0.100 | 0.773 |

Source: PLS Output 2022

The table above shows that the diagonal is the square root value of AVE and the value below is the correlation between constructs. So it can be seen that the AVE square root value is higher than the correlation value. It can be concluded that the model is valid because it meets discriminant validity.

**Composite Reliability or Reliability Test**

| Variable                        | Cronbach's alpha | Composite reliability (rho_a) | Composite reliability (rho_c) | Information |
|---------------------------------|------------------|-------------------------------|-------------------------------|-------------|
| Quality of Financial Statements | 0.923            | 0.927                         | 0.938                         | Reliable    |
| HR Quality                      | 0.931            | 0.947                         | 0.943                         | Reliable    |
| PIPK                            | 0.930            | 0.944                         | 0.942                         | Reliable    |
| MAGIC                           | 0.919            | 0.938                         | 0.930                         | Reliable    |

Source: PLS Output 2022

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The test results show that the results of composite reliability and Cronbach alpha show satisfactory values, namely the value of each variable above the minimum value of 0.70 . The AVE value produced by all the constructs above is  $> 0.50$  . This shows the consistency and stability of the instruments used are high. In other words, all the constructs, namely the SAKTI, PIPK, HR Quality and Financial Report Quality variables, have become fit measuring instruments , and all questions used to measure each construct have good reliability.

**Structural Model Test or Inner Model**

The inner model (inner relation, structural model and substantive theory) describes the relationship between latent variables based on substantive theory. The structural model was evaluated using R-square for the dependent latent variable. In assessing the model with PLS begins by looking at the R-square for each dependent latent variable. The interpretation is the same as the interpretation in regression. Changes in the R-square value can be used to assess the effect of certain independent latent variables on the dependent latent variable whether it has a substantive effect (Ghozali, 2011).

**Determination Coefficient Test (R Square)**

**R Square Variable Construct**

| Variable                        | R-square | Adjusted R-square |
|---------------------------------|----------|-------------------|
| Quality of Financial Statements | 0.661    | 0.639             |

Source: PLS Output 2022

can be seen that the R - Square value for the Financial Report Quality variable is 0.661, which means that it is included in the fairly high category. The R - square value for the Quality of Financial Statements is 0.661 or 66.1%, this indicates that the variable Quality of Financial Statements can be explained by the SAKTI and PIPK variables with the Quality of HR as the moderator variable amounting to 66.1% while the remaining 33.9% can be explained by the variable others that were not found in this study .

**Hypothesis testing**

Testing the proposed hypothesis is carried out by testing the structural model ( inner model ) by looking at the path coefficients which show the parameter coefficients and the statistical significance value of t. The significance of the estimated parameters can provide information about

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the relationship between research variables. The limit for rejecting and accepting the hypothesis proposed above is sig P Values <0.05. The table below presents the estimated output for testing the structural model.

Live Testing

Hypothesis Test based on Path Coefficient

| Variable                                   | Original Sample | Sample Means | Standard Deviations | T Statistics | P Values |
|--|-----------------|--------------|---------------------|--------------|----------|
| HR Quality -> Quality of Financial Reports | 0.274           | 0.282        | 0.102               | 2,682        | 0.007    |
| SAKTI -> Quality of Financial Statements   | 0.400           | 0.420        | 0.080               | 4.978        | 0.000    |
| PIPK -> Quality of Financial Reports       | 0.313           | 0.308        | 0.070               | 4,467        | 0.000    |

Source: PLS Output 2022

Based on the inner weight value which consists of SAKTI (X 1 ) and PIPK (X 2 ) can be seen partially influence on the Quality of Financial Statements (Y).

(1) First Hypothesis Testing (H1 )

The first hypothesis states that SAKTI has an influence on the quality of financial reports . Results shows that the SAKTI variable has a significant level of 0.000, which is less than 0.05 and a statistical t value of 4.978. The parameter coefficient value is +0.400 indicating a positive influence on the dependent variable. This means that H1 is accepted so that it can be said that SAKTI has a positive and significant effect on the quality of government financial reports . This shows that the better the implementation of the SAKTI application in an organization, the better the quality of the financial reports that will be produced, and conversely the worse the application of the SAKTI application in an organization, the less good the quality of the financial reports that will be produced .

The government as the steward is obliged to provide quality information with a strong legal basis for all of its performance to the public as the principal. The application of stewardship theory to financial

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management practices is that the government as a steward is given the task of the principal (the people) to carry out adequate management of state finances. In order to carry out this, the government ( steward ) uses financial reporting applications that allow giving trust , especially to the people that the tasks of managing state resources have been managed and utilized for the benefit of the people. SAKTI is an integrated application, so the data input process adheres to a Single Entry Point (SEP). SEP explains that a transaction is only inputted once and if it is needed by the module related to the data it will be called without having to re-input it by the module that needs it.

The results of this study are in line with the research of Ramdany and Setiawan (2021), which also examines the effect of SAKTI implementation on the quality of government financial reports. The SAKTI application is a simplification of the application used by work units with separate databases. With this simplification, duplication of work and repetition of data entry can be reduced so that the information produced becomes more accurate so that the use of the SAKTI application will affect the quality of financial reports.

(2) Second Hypothesis Testing (H2 )

The second hypothesis states that PIPK has an effect on the quality of financial reports. The results show that the PIPK variable has a significant level of 0.000 which is less than 0.05 and the t statistic value is 4.467. The parameter coefficient value is +0.313 indicating a positive influence on the dependent variable. This means that H2 is accepted so that it can be said that PIPK has a positive and significant effect on the quality of government financial reports. This shows that the better the implementation of Internal Control over Financial Reporting in an organization, the better the quality of financial reporting will be, and vice versa, the worse the implementation of Internal Control over Financial Reporting, the worse the quality of the financial reports that will be produced. An organization requires a government internal control system to provide adequate assurance for the effectiveness and efficiency of achieving organizational goals, reliability of financial reporting, safeguarding wealth, and compliance with regulations. For this reason, the accountability of the government as a steward to the community as a principal can be fulfilled.

The results of this study are in line with previous studies conducted by Mardinan et.al., 2018; Mutaher, 2018; Romance, 2018; Dewi and Yadnyana, 2019; Mulyadi and Haryoso, 2019; Samosir and Setiyawati, 2019; Utamingtyas, 2019; Wibowo and Darmanto, 2019; Nuraini and Putri, 2019; Anggadin et al, 2021; Ramdany and Setiawan, 2021 which states that Internal Control has a significant effect on the Quality of Financial Statements.

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PIPK implementation must be carried out in its entirety by all accounting entities and reporting entities composing LKPP, starting from the lowest level accounting entity to the reporting entity that consolidates LKPP. increase or decrease in the application of elements of the control environment, risk assessment, control activities, information and communication, and monitoring of internal control over financial reporting significantly and directly affects the overall quality of the Ministry of Finance's Financial Statements.

Testing the Moderation Effect Hypothesis

| Variable  | Original Sample | Sample Means | Standard Deviations | T Statistics | P Values |
|---|-----------------|--------------|---------------------|--------------|----------|
| SAKTI > Quality of Financial Statements > Quality of HR | 0.424           | 0.391        | 0.122               | 3,488        | 0.000    |
| PIPK > Quality of Financial Statements > Quality of HR  | 0.289           | 0.284        | 0.101               | 2,874        | 0.004    |

Source: PLS Output 2022

Based on the inner weight value of the indirect effect consisting of SAKTI (X 1 ) and PIPK (X 2 ) it can be partially seen that the effect on the Quality of Financial Statements (Y) is moderated by the Quality of Human Resources (M).

(3) Testing the third hypothesis (H3 )

The third hypothesis states that the quality of human resources strengthens the influence of SAKTI on the quality of financial reports. The results show that the SAKTI variable has a significant level of 0.000 which is less than 0.05 and the t statistic value is 3.488. The parameter coefficient value is +0.424 and is positive. This means that the value of the variable quality of financial statements will



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increase by 0.424 if the value of the variable SAKTI is moderated by the variable Quality of Human Resources which increases by one unit and the other independent variables have a fixed value. The coefficient with a positive sign indicates that there is a direct relationship between the SAKTI variable (X1) and the Financial Report Quality variable (Y) moderated by the HR Quality variable (M). The higher the value of SAKTI with moderated HR quality, the quality of financial reporting will increase. This means that H3 is accepted so that it can be said that the quality of human resources strengthens SAKTI's influence on the quality of government financial reports.

The quality of human resources plays a role in the application of accrual-based accounting in order to achieve quality financial reports so that government accountability to the public can be fulfilled. Stewardship theory provides an idea that the government's success in improving the quality of financial reports is influenced by the behavior and nature of each individual in achieving the government's goals in all aspects, even by putting aside personal interests.

Utilization of information technology supported by adequate quality human resources can assist in the preparation of financial reports. HR competence is able to strengthen the positive influence of implementing accrual-based SAP and the use of information technology on the quality of financial reports (Taviana and Riharjo, 2020). Of course, the use of the SAKTI application and the ability of good resources is needed by an organization in preparing financial reports because reporting displays output which is a reflection of budgeting transactions and the implementation of state financial management, because the harmonization between these processes is carried out online.

The quality of human resources (HR) is related to the abilities and competencies possessed by employees in their duties to complete their work, in this case the preparation and preparation of financial reports. Quality Human resources that are superior will certainly produce work output in the form of quality financial reports, especially with the assistance of an agency-level financial application system that will increase the quality of work of employees.

(4) Fifth Hypothesis Testing (H4 )

The fourth hypothesis states that the quality of human resources strengthens the influence of PIPK on the quality of financial reports. The results show that the PIPK variable has a significant level of 0.004 which is less than 0.05 and the t statistic value is 2.874. The parameter coefficient value is +0.289 and is positive. This means that the value of the Quality of Financial Statements variable will increase by 0.289 if the value of the PIPK variable is moderated by the HR Quality variable which increases by one unit and the other independent variables have a fixed value. The coefficient with a positive sign

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indicates that there is a direct relationship between the PIPK variable (X2) and the Financial Report Quality variable (Y) moderated by the HR Quality variable (M). The higher the value of the PIPK, moderated by the quality of human resources, the quality of the financial statements will increase. This means that H4 is accepted so that it can be said that the quality of human resources strengthens the influence of PIPK on the quality of government financial reports.

The better the implementation of internal control over financial reporting by an organization which is strengthened by the quality of human resources, the better the quality of financial reports will be. Internal control is defined as actions and activities carried out by both leaders and employees in the process of achieving organizational targets by providing adequate confidence. In line with stewardship theory which states that government public sector organizations will provide services to the community where the government has a common goal (Donaldson & Davis, 1991).

Internal control over financial reporting will be effective if the employees who run it understand each process and have the knowledge and ability to apply good financial reporting internal control at the agency level. The quality of human resources is significant in moderating the effect of PIPK on the quality of financial reports because an internal control for financial reporting is very dependent on the parties implementing the internal control. Therefore, good quality human resources will support the success of internal control in order to realize good quality financial reports as well.

Proper understanding allows consistent application and utilization that provides maximum results. The better the human resources understand the internal control of their agency, the more effective the internal control system will be implemented so that financial reporting information can be more reliable. A proper understanding of the implementation of an internal control system for financial reporting cannot be separated from the role of quality human resources.

## **CONCLUSIONS AND RECOMMENDATIONS**

Based on the results and discussion previously described, the conclusions that can be drawn include:

1. The Institutional Level Financial Application System has a positive effect on the quality of government financial reports. Where the SAKTI application is a simplification of an application that reduces duplication of work and repetition of data entry so that the resulting information becomes more accurate so that the use of the SAKTI application will affect the quality of financial reports.
2. Internal Control over Financial Reporting has a positive effect on the quality of government financial reports . Increase or decrease in the application of elements of the control environment, risk

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- assessment, control activities, information and communication, and monitoring of internal control over financial reporting significantly and directly affects the quality of financial statements.
3. The Financial Application System at the Agency Level has a positive effect on the quality of financial reports moderated by the quality of human resources. Superior quality human resources will certainly produce work output in the form of quality financial reports, especially with the assistance of an agency-level financial application system that will increase the quality of work of employees in compiling financial reports.
  4. Internal Control over Financial Reporting has a positive effect on the quality of financial reports moderated by the quality of human resources. A proper understanding of the implementation of an internal control system for financial reporting can not be separated from the role of quality human resources.

Researchers submit suggestions as follows:

Based on the results of the research, discussion, and conclusions that have been drawn as well as some of the limitations stated above, the following suggestions can be given:

1. Future research can expand the research model by adding other variables that can affect the quality of government financial reports.
2. Subsequent studies further expand the population and research samples in several work units so that the results obtained can be drawn general and more representative conclusions.
3. Future research is expected to use other test tools, and it is also advisable to use different research methods such as conducting interviews, so that they can better describe the real respondents' answers.

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