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INSIGHT Journal focuses on social science and humanities research. The main aim of INSIGHT Journal is to provide an intellectual forum for the publication and dissemination of original work that contributes to the understanding of the main and related disciplines of the following areas: Accounting, Business Management, Law, Information Management, Administrative Science and Policy Studies, Language Studies, Islamic Studies and Education.

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FOREWORD BY DEPUTY RECTOR OF RESEARCH, INDUSTRIAL LINKAGES & ALUMNI



Since 2018, the INSIGHT JOURNAL (IJ) from Universiti Teknologi MARA Cawangan Johor has come up with several biennial publications. Volume 1 and 2 debuted in 2018, followed by Volume 3 this year as well as Volume 4 with 19 published papers due to the great response from authors both in and out of UiTM. Through Insight Journal, lecturers have the ability to publish their research articles and opportunity to share their academic findings. Insight Journal is indexed in MyJurnal MCC and abstracted in Asian Digital Library (ADL). Moreover, it is also an international refereed journal with many international reviewers from prestigious universities appointed as

its editorial review board members.

This Volume 6 is the second special issue for the 6th International Accounting and Business Conference (IABC) 2019 held at Indonesia Banking School, Jakarta. The conference was jointly organized by the Universiti Teknologi MARA Cawangan Johor and the Indonesia Banking School Jakarta. Hence, this volume focuses mainly on the accounting and business research papers compiled from this conference, which was considered a huge success as over 66 full papers were presented.

Lastly, I would like to thank the Rector of UiTM Johor, Associate Professor Dr. Ahmad Naqiyuddin Bakar for his distinctive support, IJ Managing Editor for this issue Dr. Noriah Ismail, IJ Assistant Managing Editor, Fazdillah Md Kassim well as all the reviewers and editors who have contributed in the publication of this special issue.

Thank you.

ASSOCIATE PROFESSOR DR. SAUNAH ZAINON
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Influence of Human Resources, Government Internal Control System, And Information Technology Utilization on Financial Statement Quality of Bengkulu City Government's

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Abstract

The aim of this study was to determine the influence of human resources, government internal control system, and information technology utilization on the quality of financial statements in Bengkulu City regional government. The population used in this study were all Regional Organizations Apparatus (OPD) of Bengkulu City and the census method was applied for sampling. Primary data used were obtained by distributing questionnaires to each OPD and the research was conducted through the application of a quantitative approach. The results showed human resources, government internal control system, and the information technology utilization have a positive influence on the quality of Bengkulu City regional government's financial statements.

Keywords: Quality of Government's Financial statement, Human Resource, Government Internal Control System, and Information technology utilization.

1. Introduction

One form of accountability in the administration of the government as stipulated in Law Number 17 of 2003 concerning State Finance and Law Number 32 of 2004 as regards Regional Government is the submission of a report in form of financial statement. This is to ensure concrete efforts are made to realize transparency and accountability in managing both central and regional governments. However, the quality of those prepared by the local government reflects the orderliness in the management of its finances as well as administration and compliance (Kiranayanti & Erawati, 2016).

The accounting information contained in the financial statements of regional governments must fulfill the qualitative characteristics required by Government Regulation Number 71 of 2010 concerning Government Accounting Standards. The report must be Relevant, which means the information must have feedback value, predictive value, timely and

complete; Reliable, must have honest presentation characteristics, variability, and neutrality; Comparable, should be able to be compared to previous period or financial statements from other entities; understandable, it must be prepared to ensure the terms and forms are within the limit of the user's understanding (Mardiana & Fahlevi, 2017).

From BPK RI's examination of Bengkulu Regional Government's Financial Statements (LKPD) in 2017, a decline was observed in the Unqualified Opinion (WTP) to a Qualified Opinion (WDP). The city received the title of Unqualified Opinion (WTP) only once, which was in 2011, and in the following year, it received the title of Qualified Opinion (WDP). This was due to the partial implementation of accrual-based government accounting standards by the local governments, budgeting errors in some expenditure accounts, administration and presentation of assets not been optimal in supporting the financial statement presentation, lack of competent human resources to manage the asset, and improper maximization of information technology.

However, the ability of human resources in a government is very essential in creating a quality financial statement, therefore, they must be adequately managed to achieve intended goals and objectives. Moreover, the role of human resources in public sector organizations is more emphasized on the ability to provide the best service to the community in order to maintain a superior reputation for accountability to the society (Yosefrinaldi, 2008).

In addition to realizing good governance through the production of financial statement with good quality, it is necessary to have a government internal control system (SPIP) owned by local government institutions. This is important because weak internal controls make it difficult to detect fraud/inaccuracies in the accounting process, thereby making the audit evidence obtained incompetent. Moreover, the Government Internal Control System (SPIP) consists of several elements according to PP 60 of 2008, and they include the control environment, risk assessment, control activities, information and communication, and monitoring internal control. In the regulation, the entire process include audit, review, evaluation, monitoring, and other supervisory activities on the implementation of tasks and organizational functions in order to provide adequate confidence they have been conducted in accordance with the measures effective and efficient in realizing good governance known as the Internal Control (Ponamon, 2013).

Furthermore, high and low quality of the government's financial statement can be determined through the use of information technology. The obligation to implement this process has been regulated in Government Regulation No. 56 of 2005 concerning the Regional Financial Information System. PP No. 56 of 2005 further explained that the central and regional governments are obliged to develop and utilize information technology to improve their ability to manage regional finance and in channeling regional financial information to public services. The use of technology plays a role in providing useful information for decision makers within the organization in order to make effective decisions (Mahlida, 2017).

2. Theoretical Framework and Hypotheses

2.1. Stewardship theory

This is a theory that describes a situation where managers are not motivated by individual goals but rather focused on the main goals of the organization, executives are stewards

motivated to act according to the principal's wishes, and where the stewards do not plan to leave the organization but to attain organizational targets (Donaldson & Davis, 1991). The implications of this theory for this research is that it helps explain the existence of Regional Government as an institution trusted to act in accordance with the public interest by conducting its duties and functions appropriately and making financial accountability mandatory in to order to maximally achieve economic goals, public services, and community welfare. However, these responsibilities could only be conducted when the stewards (regional governments) direct all human resources and internal control system as well as optimize the use of information technology to produce quality financial statements (Yuliani & Agustini, 2016).

2.2. Hypotheses Development

The results of the research to support the influence of human resources on the quality of financial statements conducted by (Kiranayanti & Erawati, 2016) showed human resources to have a positive influence on the quality of the financial statement of the regional governments. Another research conducted by (Ponamon, 2013) also came out with the same result. Therefore, it can be deduced that higher competencies possessed by human resources lead to higher influence on financial statement quality. The hypothesis formulated for this is as stated below.

H₁: Human resources have a positive influence on the quality of the financial statements of regional governments.

Furthermore, Eveline (2017) proved that government internal control system had a positive influence on the quality of the financial statement of the regional government and the same result was observed from the research conducted by (Lumintang, Lambey, & Tangkuman, 2017). These results show that a higher application of SPIP leads to a higher effect on the quality of financial statement produced. Therefore, government internal control system is needed in creating a quality financial statement due to its ability to provide direction, oversee the resources of an organization, prevent fraud, and protect the organization's resources. The hypothesis formulated as regards this is as stated below.

H₂: The government internal control system has a positive influence on the quality of financial statements of regional governments.

Moreover, a research conducted by Utama (2017) showed the use of information technology has a positive influence on the quality of the financial statement of regional governments and this was supported by the study of Sholeh (2017). This means that the higher use of information technology leads to a better and higher quality financial statement. Therefore, the use of adequate information technology has the ability to produce a quality financial statement. The hypothesis formulated as regards this is as stated below.

H₃: The use of information technology has a positive influence on the quality of financial statements of regional governments

3. Research Method

3.1. Type of Research

This research was conducted by using a quantitative approach and the population includes all the Regional Organizations Apparatus of the City of Bengkulu (OPD) which

consisted of 38 OPDs. Furthermore, the census was used as the sampling technique thereby making all the members of the 38 OPDs the population of the study. However, the respondents were those in the financial management section including those in the Treasury, Finance Subdivision Head, and a Finance Staff. Moreover, the primary method was used to collect data.

3.2. Measurement and Definition of Operational Variables

Financial Statement Quality

A financial statement is a form of accountability conducted by state/regional financial managers for a period and its quality is measured according to PP number 71 of 2010 which states that a qualitative financial statement must be relevant, reliable, comparable and understandable.

Human Resources

Human resources are the ability of a person/individual to achieve a goal within the organization as observed from the level of creativity possessed, innovations created, and the ability to solve a problem based on educational background, training obtained, understanding of tasks, and responsibility for obligations. Indicators are majorly in the form of responsibility, training, and experience.

Government Internal Control System

This is an integral process of the actions and activities conducted by the Regional Organizations Apparatus continuously on the leaders and all employees to provide adequate confidence in achieving organizational goals through effective and efficient activities, reliability of financial reporting, and compliance with statutory regulations. There are five indicators of the government internal control system and they include control environment, risk assessment, control activities, information and communication, and monitoring.

Information technology utilization

This includes data processing, information processing, management systems, and electronic work processes utilized for easy use of public services. The indicators include computers and internet networks used.

3.3. Analysis Method

The data obtained from this study were analyzed using statistical analysis which includes descriptive statistics, data quality test, classic assumption test, and hypothesis testing.

4. Results and Discussion

The aim of the study was to determine whether the variables of human resources, government internal control system, and information technology have an influence on the quality of the financial statement of the regional government. The test was conducted

through the use of multiple regression analysis with the decision criteria being a significance level of 0.05 (5%) and the result obtained using SPSS are as follows:

Table 1: Hypotheses Test Result

Variable	Coefficient	t-calculation	Sig.	Results
Human Resources	0,415	8,567	0,000	Accepted
Government internal control system	0,173	2,356	0,021	Accepted
Information technology utilization	0,482	6,748	0,000	Accepted
R Square	0,863			
Adjusted R ²	0,858			
F	180,060			
Sig.	0,000			

The t-statistic test results showed the level of influence of each independent variable on the dependent variable through the observation of probability value (significance). Such that if the significant value is <0.05, the independent variable has a positive influence on the dependent variable and vice versa if the value is > 0.05 (Ghozali, 2013).

Therefore, the table above shows the significance level of all the independent variables to be below 0.05. Human resources had a significance value of 0,000 with a coefficient of 0.415, government internal control system variable had 0.021 with a coefficient of 0.173, and information technology utilization variable had 0,000 with a coefficient of 0.482. This means they all have a positive influence on the quality of financial statements of the regional government. Thus, all the hypotheses in this study were accepted.

4.1. Discussion

Influence of Human Resources on Quality of Government's Financial statement

Based on the results of the first hypothesis, human resources variable was found to have a positive influence on the quality of the financial statements of regional governments. This means the respondents believe that the human resources of Bengkulu City Regional Office have the ability to improve the quality of the financial statements of the regional government in the OPD. This is possible because they play the most important role in preparing reports on regional finance, especially financial statements. It can, therefore, be concluded that if a public sector organization has efficient and better human resources, the financial statement produced would be better.

Government Internal Control System on Quality of Government's Financial statement

Based on the results of the second hypothesis, the government internal control system was found to have a positive influence on the quality of the financial statements of the Bengkulu City regional government. This means a better government internal control system has the ability to produce better quality financial statements. This is possible due to its compulsory implementation within the OPD environment to increase transparency and accountability and this is in line with the PP No. 60 of 2008 which states that

government internal control system aims to provide adequate confidence in the achievement of goals of regional organizations through effective and efficient activities, reliability of financial statements, safeguarding of State assets, and compliance with applicable laws.

Information technology utilization on Quality of Government's Financial statement

Based on the results of the third hypothesis, information technology utilization was found to have a positive influence on the quality of financial statements of the regional governments. Therefore, it can be stated that information technology utilization has the capacity to make the quality of financial statements produced better.

5. Conclusion

Human resources was found to have a positive influence on the quality of the government's financial statements. This means a better application of human resources in the Regional Organizations Apparatus of the City of Bengkulu would lead to a better quality of financial statements. Furthermore, the implementation of government internal control system was found to have a positive influence on the quality of the government's financial statements. This means a better government internal control system has the ability to produce better quality financial statements in the city. The information technology utilization was also found to have a positive influence on the quality of the financial statements of the regional government. This means it has the capacity to make the quality of financial statements produced better.

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