

The Effect of The Application of SAP, SAKD, SPIP and Human Resource Competencies on the Quality of Financial Statements with Application of Information Technology as a Moderating Variabel in SKPD Jambi City

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ABSTRACT : This study aims to obtain empirical evidence of the influence of SAP, SAKD, SPIP and HR competency implementation on the quality of financial reports with the implementation of information technology as a moderating variable in SKPD of Jambi City. The population in this study were all employees who were directly involved in the financial reporting process. The sample in this study was determined using the purposive sampling method. This study used primary data in the form of questionnaires. Hypothesis testing used SPSS 26 for Windows software. The results of this study indicate that the implementation of SAP and SPIP does not have a significant influence on the quality of financial reports of the Jambi City regional government. SAKD and HR Competence have a positive and significant influence on the quality of financial reports of the Jambi City regional government. The implementation of information technology is unable to moderate the influence of SAP, SPIP and HR Competence implementation on the quality of financial reports. The implementation of information technology is able to negatively moderate the influence of the SAKD on the quality of financial reports of the Jambi City regional government.

KEYWORDS – SAP, SAKD, SPIP, HR Competence, Information Technology Implementation.

I. INTRODUCTION

The government as the largest public sector organization is responsible for improving people's welfare, upholding people's aspirations, implementing sustainable development and social justice, and carrying out government functions efficiently and effectively in order to realize good governance. In accordance with Government Regulation Number 12 of 2019 concerning Regional Financial Management, it is explained that the Regional Government is the regional head who serves as an element of the regional government organizer and leads the implementation of government affairs which fall under regional authority. In this case, the Regional Government is required to prepare financial reports as a form of accountability. Government Regulation Number 12 of 2019 also states that regional government financial reporting is the process of preparing and presenting Regional Government financial statements by the reporting entity as a result of consolidation of SKPD financial reports as accounting entities (PP RI, 2019). This is in line with the Regulation of the Minister of Home Affairs of the Republic of Indonesia (Permendagri) Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management which emphasizes that regional financial management is an overall activity that includes regional financial planning, budgeting, implementation, administration, reporting, accountability, and supervision. Each stage in this financial management determines the quality of the resulting financial statements (Permendagri, 2020).

The presentation of local government financial statements must be managed by prioritizing the principles of efficiency, economy, effectiveness, transparency and accountability in accordance with the principles of justice, compliance, and benefits for the community as mandated in PP Number 12 of 2019 concerning Regional Financial Management. This is in line with the general provisions in Law of the Republic of Indonesia Number 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments, which states that the financial administration system that regulates financial rights and obligations between the central government and regional governments is implemented fairly, transparently, accountably, and harmoniously based on the law (UU RI, 2022). So that local governments will be able to present quality financial reports because they are well prepared, in accordance with applicable accounting standards, and are presented fairly and free from material errors so that they do not mislead report users (Firmansyah et al., 2022).

The quality of government financial statements is largely determined by the application of Government Accounting Standards (SAP). Government Regulation Number 71 of 2010 concerning Government Accounting Standards defines Government Accounting Standards (SAP) as accounting principles applied in preparing and presenting government financial statements. Thus the information presented in local government financial

statements must meet the qualitative characteristics of being relevant, reliable, comparable, and understandable (PP RI, 2020). The application of SAKD is also an important factor affecting the quality of local government financial reports. SAKD describes a series of procedures that are interrelated and to produce information in the form of financial reports that will be used by report users. The procedures referred to in SAKD include data collection, recording, summarizing, and financial reporting. Another factor that also affects the quality of local government financial reports is the Government Internal Control System (SPIP). SPIP in the financial reporting framework is an integral process designed to provide reasonable assurance about the effectiveness and efficiency of operations, the reliability of financial statements, compliance with laws and regulations, and safeguarding assets (Fathia et al., 2020).

The success of an organization in achieving a predetermined goal is greatly influenced by the quality and ability of the Human Resources (HR) within it. HR competence is the ability of individuals to carry out the functions and responsibilities given. HR competence is obtained from adequate education, training and experience (Ariyanto, 2020). The advancement of information technology also has a positive impact on the quality of local government financial reports. Information technology is defined as a technology used to process data. The use of information technology will greatly help speed up the process of managing financial transaction data, presenting financial reports, and can avoid manual errors (Setyowati et al., 2019). Quality financial reports can also be seen from the opinion given by the Audit Board of Indonesia (BPK). BPK will conduct an audit of the LKPD and then provide an assessment in the form of an opinion on the LKPD. The audit results given by BPK consist of WTP, WDP, TW and TMP. BPK provides a WTP opinion on the LKPD, if the entity's financial report is presented and disclosed fairly and with quality. Meanwhile, if BPK provides WDP on the LKPD, it means that most of the information in the financial report presented is free from material misstatements, except for certain accounts or items that are exceptions. Furthermore, BPK provides a TW opinion on the LKPD, meaning that the financial report presented by the entity contains material misstatements, or in other words, the financial report does not reflect the actual situation. And BPK provides a TMP opinion on the LKPD, meaning that the auditor does not obtain sufficient evidence to base an opinion. The four types of opinions given by BPK are based on the fairness of the presentation of financial report items according to SAP (Isdayanto, 2024).

Jambi City has a great responsibility to be a role model for other local governments. As the center of government and economy, Jambi City is expected to demonstrate best practices in transparent and accountable regional financial management. The performance of the Jambi City Government in the last 10 years has shown a significant increase. This can be seen from the increasingly good quality of the LKPD, as evidenced by the acquisition of WTP opinions for eight consecutive years. Based on the results of the audit that has been carried out, the BPK gave a WTP opinion on the LKPD for the 2019 budget year to Jambi City. However, in providing this opinion, there were several findings that needed to be followed up, including the management of regional assets (BMD) which was not yet orderly and misclassification of types of spending in the budget and realization (BPK RI, 2020). Jambi City also received an Unqualified Opinion for the 2020 fiscal year LKPD with several findings from the BPK, namely weaknesses in the internal control system and non-compliance with laws and regulations in preparing financial reports (BPK RI, 2021). Furthermore, the Jambi City LKPD for the 2021 budget year also managed to obtain a WTP opinion. However, the BPK found several weaknesses, namely the use of fixed assets by other parties did not contribute income to the Jambi City Government, payment of honorarium expenditures that did not comply with the provisions, lack of volume in 16 Road, Irrigation and Network work packages at the DPUPR (BPK RI, 2022).

The Jambi City Government has successfully maintained the WTP opinion on the LKPD for the 2022 fiscal year from the BPK RI Representative Office of Jambi Province, with several notes related to the application of the Non-Taxable Tax Object Acquisition Value (NPOP-TKP) for Taxpayers of Land and Building Acquisition Rights (BPHTB) and Rural and Urban Land and Building Tax (PBB-P2) not in accordance with the provisions, the determination of the classification of the amount of Taxable Object Sales Value (NJOP) as the basis for determining the amount of PBB-P2 for the 2022 fiscal year is not in accordance with the Regulation of the Minister of Finance Number 208/PMK.07/2018, the payment of Honorariums that are not in accordance with Presidential Regulation Number 33 of 2020, the lack of volume and non-compliance of payments with technical specifications at the DPUPR and the health office and the write-off of fixed assets of buildings and buildings Ex. Smart House/Graha Lansia amounting to IDR 665.77 million does not comply with the provisions (BPK RI, 2023). The BPK RI Representative Office of Jambi Province also provided a WTP opinion to the Jambi City Government's LKPD for the 2023 budget year. This opinion is accompanied by recommendations for improvements in three aspects, namely accounting policies, public facilities, and land under the road (BPK RI, 2024a).

Research related to factors that influence the quality of regional financial reports has been widely conducted by researchers. However, the results of these studies show inconsistencies. This study refers to research conducted by Ferri Saputra T (2020). The difference between this study and previous studies is in the independent variables and moderating variables used. In previous studies, only three (3) independent variables

were used, namely SAP Implementation, SPIP, and HR Competence). While in this study, one (1) independent variable was added, namely SAKD. This variable was chosen to improve the limitations of previous studies which provided suggestions for adding the SAKD variable (Saputra et al., 2020). The next difference is in the moderating variables used. Previous research used Organizational Commitment, while in this study the moderating variable used is Information Technology Implementation. Another difference between the primary research and the current research is the research location, where the previous research was conducted at the OPD of West Tanjung Jabung Regency while this research will be conducted at the SKPD of Jambi City. The reason for choosing Jambi City as the research location is because the financial report of the Jambi City government has always received a WTP opinion since the 2016 to 2023 budget period. This may indicate that there has been no change in the management of regional finances in Jambi City. However, based on the audit conducted by the BPK, the Jambi City Government has always been hampered by problems with suboptimal regional asset management, budget classification errors, discrepancies in tax payments and calculations, and weaknesses in the internal control system (BPK RI, 2024b). Based on the description, the researcher is interested in conducting research on "The Influence of the Implementation of Government Accounting Standards (SAP), Regional Financial Accounting System (SAKD), Government Internal Control System (SPIP) and Human Resources (HR) Competence on the Quality of Financial Reports with the Implementation of Information Technology as a Moderating Variable in SKPD of Jambi City".

II. THEORETICAL FRAMEWORK AND HYPOTHESIS

Stewardship Theory is a theory developed by Donaldson and Davis (1989). Stewardship Theory assumes a close relationship between satisfaction and organizational success. In other words, Stewardship Theory is a theory that explains that managers will act in the interests of the owner. This theory argues that humans basically have the ability to act responsibly, are trustworthy, have high integrity and are honest. The concept of this theory is based on the principle of trust in the party given authority. In this case, the management of the organization is considered a good steward who carries out tasks with full responsibility. This stewardship theory is relevant to be applied in public sector accounting research, where since the beginning of its development, public sector organizations have been designed to meet the information needs related to the relationship between stewards (parties given responsibility) and principals or resource owners. The theory of stewardship is in line with the relationship between government and society, where the government acts as a steward that manages resources on behalf of the community as the owner. As a steward, the government has a responsibility to serve the public and improve the welfare of society by ensuring that resources are managed effectively to achieve common interests (Fauziyah, 2019).

The implication of stewardship theory in this study is to explain the role of local government as an institution that can be trusted to carry out its functions responsibly. Local government is expected to be able to accommodate community aspirations, provide optimal services to the public, and prepare accurate and transparent financial accountability. Thus, the government's economic goals can be achieved, and community welfare can be realized optimally (Indrayani & Widiastuti, 2020).

1.1. Influence of SAP Implementation on the Quality of Regional Government Financial Reports

The Government Accounting Standards Committee or KSAP formulated the Government Accounting Standards (SAP) as accounting principles used in the process of preparing and presenting government financial reports. The application of Government Accounting Standards (SAP) in the government aims to realize transparency and accountability in financial management (KSAP, 2022). Hermawan (2022), provides empirical evidence related to Government Accounting Standards (SAP) having a partial and significant effect on the quality of regional financial reports. With the implementation of Government Accounting Standards (SAP), it will provide assurance that financial reports have been prepared in accordance with applicable regulations. These Government Accounting Standards (SAP) function as guidelines that ensure that financial reports that are prepared meet the criteria for relevant and useful information for report users (Hermawan, 2022). This is in line with several studies that have been conducted previously, including (Saputra et al., 2020), (Tingginehe et al., 2021), (Kuntadi et al., 2022), (Rohmah et al., 2020), (Winandria, 2021), (Handayani et al., 2020), (Ariyanto, 2020), (Aprsiansyah et al., 2020) and (Inasari, 2019).

H₁: The implementation of SAP influences the quality of financial reports of the Jambi City regional government.

1.2. Influence of SAKD on the Quality of Regional Government Financial Reports

The Regional Financial Accounting System (SAKD) is an activity of recording, classifying, and reporting financial transactions by regional governments at the district, city, and provincial levels. Permendagri Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management states that the Regional Government Accounting System (SAPD) is a systematic series involving various elements such as procedures, organizers, equipment and accounting techniques to realize accounting functions from transaction analysis to financial reporting in the regional government organization environment (Permendagri, 2020).

The implementation of the Regional Financial Accounting System (SAKD) functions as a tool for accountability, management and supervision. The results of the study by Khumairoh, et al. (2024) related to the influence of the implementation of the Regional Financial Accounting System (SAKD) on the quality of regional financial reports, provide empirical evidence that the implementation of the Regional Financial Accounting System (SAKD) has a positive effect on the quality of financial reports. Effective implementation of the Regional Financial Accounting System (SAKD) can improve organizational performance in managing and protecting financial resources, while at the same time demonstrating the existence of regional government as an institution capable of providing optimal public services as explained in the stewardship theory. This means that with good SAKD, regional governments can produce quality financial reports (Khumairoh et al., 2024). This is in line with several studies that have been conducted previously, including (Putri, 2021), (Adriani et al., 2019), (Budi et al., 2020) and (Inasari, 2019).

H₂: SAKD influences the quality of financial reports of the Jambi City regional government.

1.3. Influence of SPIP on the Quality of Regional Government Financial Reports

SPI as a comprehensive process involving ongoing actions and activities carried out by management and all employees to ensure the achievement of organizational goals in an effective and efficient manner. This process includes financial reporting, securing state assets, and compliance with laws and regulations (BPKP, 2021). The results of the study by Kuntadi, et al. (2022) provide empirical evidence that the Government Internal Control System (SPIP) has a positive influence on the quality of financial reports. The Government Internal Control System (SPIP) aims to ensure the achievement of effectiveness and efficiency in achieving government goals, reliability of financial reporting, protection of state assets, and compliance with applicable regulations (Kuntadi et al., 2022). With the SPIP, local governments will find it easier to supervise employees, resolve problems that arise quickly and be able to strengthen the role of employees in the organization. This is in line with several studies that have been conducted previously, including (Yuditiya, 2023), (Isdayanto, 2024), (Budi et al., 2020), (Saputra et al., 2020).

H₃: SPIP influences the quality of financial reports of the Jambi City regional government.

1.4. Influence of HR competence on the Quality of Regional Government Financial Reports

HR competencies are the abilities and characteristics possessed by individuals, including knowledge, skills, and behavioral attitudes needed to carry out their job duties in the work environment (Nur, 2023). High HR competency will be able to improve the quality of regional government financial reports and vice versa if HR competency is low then it can reduce the quality of regional government financial reports. In this case, to improve skilled and reliable HR competency, a strategy is needed that includes employee placement according to expertise, as well as the implementation of relevant education, training, and technical guidance (Yuditiya, 2023). Isdayanto's research (2024) provides empirical evidence that human resource competence has an influence on the quality of local government financial reports (Isdayanto, 2024). This is in line with several studies that have been conducted previously, including (Khumairoh et al., 2024), (Buchori, 2022), (Kartika, 2022), (Handayani et al., 2020), (Fathia et al., 2020), (Mulia, 2019) and (Dewi et al., 2019).

H₄: HR competence influences the quality of financial reports of the Jambi City regional government.

1.5. Implementation of information technology moderates the influence of SAP on the quality of financial reports of the Jambi City regional government

Information technology plays an important role in data management, including the process of obtaining, compiling, storing, and manipulating data in various forms, to produce quality information. Information technology components include hardware such as computers (mainframe, mini, micro), software, databases, networks (internet, intranet), and electronic commerce (Setyowati et al., 2019). The application of information technology in local government will help to monitor in real time the implementation of Government Accounting Standards (SAP) in the accounting and reporting process. The results of research conducted by Kumaladefi (2023) provide empirical evidence that the use of information technology can moderate the effect of Government Accounting Standards (SAP) on the quality of financial reports (Kumaladefi, 2023).

H₅: Implementation of information technology moderates the influence of SAP on the quality of financial reports of the Jambi City regional government

1.6. Implementation of information technology moderates the influence of SAKD on the quality of financial reports of the Jambi City regional government

The main indicators of Regional Financial Accounting System (SAKD) include the conformity of the financial accounting system with government accounting standards, transaction recording procedures in accordance with general accounting standards, preparation and reporting of periodic financial reports. In addition, the Central Government and Regional Governments are also required to develop and utilize information technology to improve financial management capabilities, and distribute information related to financial reports to the public (Atiningsih, 2020). Research conducted by Lestari, et al. (2021) shows that information technology is able to positively moderate the influence of Regional Financial Accounting System (SAKD) on the quality of regional financial reports. With good information technology, regional governments

can implement Regional Financial Accounting System (SAKD) effectively, quickly and accurately. The maximum use of information technology will help minimize weaknesses in the implementation of Regional Financial Accounting System (SAKD) so as to produce quality financial reports, on the other hand, if information technology is not optimized, the implementation of Regional Financial Accounting System (SAKD) can be hampered by manual errors, delays in reporting or data inconsistencies (Lestari et al., 2021).

H₆: Implementation of information technology moderates the influence of SAKD on the quality of financial reports of the Jambi City regional government

1.7. Implementation of information technology moderates the influence of SPIP on the quality of financial reports of the Jambi City regional government

The basic principle of utilizing information technology focuses on providing relevant, accurate and timely information. By utilizing adequate information technology, local governments can achieve the objectives of Government Internal Control System (SPIP), namely to provide adequate assurance regarding operational effectiveness and efficiency, reliability of financial reports, compliance with legislation and asset security (Fathia et al., 2020). The results of research conducted by Nokas, et al. (2022) provide empirical evidence that information technology can positively and significantly moderate the influence of Government Internal Control System (SPIP) on the quality of local government financial reports. The use of information technology is expected to help accelerate the reporting process so that it can produce reliable and timely financial reports (Nokas et al., 2022).

H₇: Implementation of information technology moderates the influence of SPIP on the quality of financial reports of the Jambi City regional government

1.8. Implementation of information technology moderates the influence of HR Competence on the quality of financial reports of the Jambi City regional government

The development of information technology certainly helps human resources (HR) in completing their tasks so that they become easier and more effective in achieving organizational goals (Muda et al., 2019). Research conducted (Nokas et al., 2022) provides empirical evidence that information technology can moderate the influence of human resource (HR) competence on the quality of financial reports. The use of good and appropriate information technology in the process of preparing financial reports allows human resources (HR) to work more effectively and efficiently. In addition, the use of information technology by competent human resources (HR) will help organizations increase transparency in the preparation and presentation of financial reports ((Rifany, 2021)).

H₈: Implementation of information technology moderates the influence of HR Competence on the quality of financial reports of the Jambi City regional government

III. METHODOLOGY OF RESEARCH

This study uses a descriptive quantitative approach. A descriptive quantitative approach is a type of research that describes the present by presenting data in the form of numbers with various characteristics. This study aims to describe and depict the research phenomenon in detail, systematically, factually, and accurately regarding the facts and characteristics of a particular population (Yusuf, 2019). This study uses primary and secondary data. Primary data is data that refers to information obtained directly, namely from first hand by researchers related to the variables of interest for certain study purposes. Meanwhile, secondary data is data that refers to information collected by researchers from previous studies (Sekaran, U., & Bougie, 2019). The primary data source in this study is the distribution of questionnaires to SKPD in Jambi City. In this study, researchers also use secondary data sources in the form of government publications on financial reports that have been audited by the BPK, literature studies, articles and books. In this study, the researcher used the t-test and Moderated Regression Analysis (MRA). And data processing using SPSS 26 for Windows software.

2.1. Population and Research Sample

The population in this study were all employees who were directly involved in the regional financial reporting process, including the head of the regional apparatus as the budget user, the head of the financial sub-section as the financial administration officer, the expenditure treasurer and one financial administration employee in the Jambi City regional government agency environment. The sampling technique used by the researcher in this study is a non-probability sampling technique using a purposive sampling design type, namely a sampling technique based on certain considerations to obtain information based on criteria set by the researcher (Sekaran, U., & Bougie, 2019). The criteria used in this study include: structural officials who are related and directly involved in financial management and financial reports, employees who carry out accounting/financial administration functions, employees who have a minimum work period of 1.5 years in the period of financial report preparation. Based on the sample criteria that have been determined by the researcher, 100 respondents were obtained with 4 respondents each at the Inspectorate, Service and Agency in Jambi City.

2.2. Operational Variables

Table 1. Operational Variables

Operational Variables	Definition	Indicator	Scale
SAP (X1)	Government Accounting Standards (SAP) as accounting principles applied in preparing and presenting government financial reports (KSAP, 2022)	<ol style="list-style-type: none"> 1. Application of accrual basis for asset recognition 2. Application of cash basis for revenue, expenditure and financing recognition 3. Historical Value 4. Realization 5. Substance 6. Periodicity 7. Consistency 8. Fair presentation 	Interval
SAKD (X2)	SAKD is a systematic series of procedures, organizers, equipment and other elements to realize accounting functions from transaction analysis to financial reporting in the regional government organization environment ((Permendagri, 2020))	<ol style="list-style-type: none"> 1. Compliance of SAKD with SAP 2. Transaction Recording Procedure 3. Preparation of financial reports and reporting periodically 	Interval
SPIP (X3)	SPIP in the financial reporting framework is an integral process designed to provide adequate assurance regarding the effectiveness and efficiency of operations, reliability of financial reports, compliance with laws and regulations, and asset security (BPKP, 2021)	<ol style="list-style-type: none"> 1. Control Environment 2. Risk Assessment 3. Control Activities 4. Information and Communication 5. Monitoring 	Interval
HR Competence (X4)	HR competencies are the abilities and characteristics possessed by individuals, including knowledge, skills, and behavioral attitudes required to carry out their job duties in the work environment (Nur, 2023)	<ol style="list-style-type: none"> 1. Knowledge 2. Skills 3. Attitude 4. Education and Training 5. Experience 	Interval
Quality of Financial Reports (Y)	The quality of good regional government financial reports is stated in Government Regulation No. 71 of 2010 concerning Government Accounting Standards, which states that the criteria for good quality financial reports must meet qualitative characteristics (PP RI, 2020)	<ol style="list-style-type: none"> 1. Relevant 2. Reliable 3. Comparable 4. Understandable 	Interval
Information Technology (Z)	Information technology is technology used to process data which includes the process, acquisition, arrangement, storage and manipulation of data in various forms, with the aim of producing quality information (Setyowati et al., 2019)	<ol style="list-style-type: none"> 1. Devices 2. Financial Data Management 3. Software 4. Maintenance 	Interval

IV. RESULTS AND DISCUSSION

The respondents in this study were 91 people consisting of 21 structural officials as budget users, 23 financial administration officials, 23 expenditure treasurers and 24 financial administration employees. Each respondent answered 70 questions consisting of 24 questions about SAP implementation, 6 questions about SAKD implementation, 10 questions about SPIP, 10 questions about HR competency, 8 questions about information technology implementation and 12 questions about the quality of regional financial reports. Based on the results of the questionnaire distribution, out of 100 questionnaires distributed, 96 questionnaires were

returned, 4 questionnaires were not returned and 5 questionnaires could not be processed (2 questionnaires did not meet the requirements and 3 questionnaires were incomplete) and 91 questionnaires could be processed by the researcher. The percentage of questionnaires that could be processed was 91% or 91 respondents.

Table 2. Questionnaire Return Rate

Questionnaire Return Rate		
Description	Total	%
Questionnaires distributed	100	100%
Questionnaires were returned	96	96%
Questionnaires that were not returned	(4)	4%
Incomplete questionnaire (cannot be processed)	(5)	5%
Questionnaires used in research	91	91%

The data analysis method used in this study is a multiple linear regression model. This multiple linear regression equation aims to test the first hypothesis (H1) to the fourth (H4). While to test the fifth hypothesis (H5) to the eighth (H8) using MRA.

Table 3. Multiple Linear Regression Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13,725	5,647		2,431	0,017
	SAP	0,012	0,054	0,023	0,219	0,828
	SAKD	0,810	0,216	0,427	3,747	0,000
	SPIP	0,153	0,121	0,138	1,264	0,210
	KSDM	0,319	0,128	0,280	2,488	0,015

a. Dependent Variable: LKPD

Source: SPSS 26

Table 4. MRA Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-157,110	43,746		-3,591	0,001
	SAP	0,483	0,507	0,963	0,953	0,344
	SAKD	5,958	1,948	3,143	3,059	0,003
	SPIP	0,410	1,207	0,368	0,339	0,735
	KSDM	-1,708	1,195	-1,500	-1,430	0,157

	TI	3,918	0,915	2,915	4,284	0,000
	SAP_TI	-0,009	0,010	-1,528	-0,865	0,389
	SAKD_TI	-0,115	0,041	-5,327	-2,798	0,006
	SPIP_TI	-0,008	0,025	-0,601	-0,301	0,764
	KSDM_TI	0,041	0,025	3,262	1,626	0,108
a. Dependent Variable: LKPD						

Source: SPSS 26

The implementation of SAP influences the quality of financial reports of the Jambi City regional government

The results of the hypothesis testing show that the regression coefficient (β) is 0.012 and the t value is 0.219 with a significance level of 0.828. Because the significance level is greater than 0.05 ($0.828 > 0.05$), the first hypothesis (H1) is rejected. This means that the government accounting standards (SAP) variable does not have a significant effect on the quality of regional financial reports. These results indicate that changes in the implementation of SAP in the Jambi City government environment do not have a direct impact on improving the quality of financial reports. The inability of local governments to implement government accounting standards (SAP) adequately will have negative implications in the form of low reliability and objectivity of information, inconsistency of financial reporting and obstacles in the audit process. The results of this study are not in line with the stewardship theory. because in this theory, SAP should be the main foundation for ensuring that the financial reports produced are of high quality and the information can be utilized by report users. The results of this study are in line with the research of (Harun, 2021) and (Yuliani & Agustini, 2019) but are inversely proportional to the research of (Handayani et al., 2020) and (Saputra et al., 2020).

SAKD influences the quality of financial reports of the Jambi City regional government

The results of the hypothesis testing show that the regression coefficient value (β) is 0.810 and the t value is 3.747 with a significance level of 0.000. Because the significance level is smaller than 0.05 ($0.000 < 0.05$), the second hypothesis (H2) is accepted. This means that the regional financial accounting system variable has a positive and significant effect on the quality of the financial reports of the Jambi City regional government. These results indicate that changes in the implementation of the regional financial accounting system have a direct impact on the quality of the financial reports of the Jambi City regional government. The regional government needs good accounting system management to produce transparent, accurate, and accountable financial reports so that they meet the qualitative characteristics. The results of this study are in line with the stewardship theory which states that the effective implementation of SAKD can improve organizational performance in managing and protecting financial resources, while at the same time showing the existence of the regional government as an institution capable of providing optimal public services. The results of this study are in line with the studies conducted by (Khumairoh et al., 2024), (Budi et al., 2020), (Putri, 2021) and (Inasari, 2019) but the results of this study contradict the research conducted by (Kartoprawiro & Susanto, 2019).

SPIP influences the quality of financial reports of the Jambi City regional government

The results of the hypothesis testing show that the regression coefficient (β) is 0.153 and the t value is 1.264 with a significance level of 0.210. Because the significance level is greater than 0.05 ($0.210 > 0.05$), the third hypothesis (H3) is rejected. This means that the government's internal control system variable does not have a significant effect on the quality of regional financial reports. These results indicate that changes in the government's internal control system have no effect on improving the quality of financial reports in the Jambi City regional government. The results of this study are not in line with the stewardship theory which states that an effective internal control system plays a role in ensuring transparent and accountable management of financial resources, and supporting the achievement of regional government goals in providing optimal public services. The results of this study are in line with the studies conducted by (Tingginehe et al., 2021), (Putri, 2021) and (Winandria, 2021) but in contrast to the studies of (Budi et al., 2020), (Mulia, 2019), (Yuditiya, 2023), (Saputra et al., 2020), (Isdayanto, 2024), (Fathia et al., 2020) and (Kartika, 2022).

HR competence influences the quality of financial reports of the Jambi City regional government.

The results of the hypothesis testing show that the regression coefficient (β) is 0.319 and the t value is 2.488 with a significance level of 0.015. Because the significance level is smaller than 0.05 ($0.015 < 0.05$), the fourth hypothesis (H4) is accepted. This means that the HR competency variable has a positive and significant effect on the quality of the Jambi City regional government financial reports. These results indicate that changes in HR competency have a direct impact on the quality of the Jambi City regional government financial reports. In other words, the higher the HR competency, the better the quality of the financial reports produced. The results of this study are in line with the stewardship theory which states that HR competency reflects the ability

to understand and apply logic in producing quality financial reports and carrying out financial accounting functions. The results of this study are in line with the studies conducted by (Khumairoh et al., 2024), (Isdayanto, 2024), (Yuditiya, 2023), (Buchori, 2022), (Kartika, 2022), (Winandria, 2021), (Budi et al., 2020), (Saputra et al., 2020), but contradict the studies conducted by (Putri, 2021) and (Yuliani & Agustini, 2019).

Implementation of information technology moderates the influence of SAP on the quality of financial reports of the Jambi City regional government

The results of the Moderation Regression Test with an interaction approach, it is known that the regression coefficient value (β) is -0.009 and the t value is -0.865 with a significance level of 0.389. Because the significance level is greater than 0.05 ($0.389 > 0.05$) then the fifth hypothesis (H5) is rejected. This means that the information technology implementation variable is unable to moderate the effect of the SAP variable on the quality of financial reports. These results indicate that changes in the implementation of information technology do not have a direct impact on the relationship between SAP and the quality of financial reports of the Jambi City regional government. The results of this study are not in line with the stewardship theory, which states that information technology as a tool should strengthen the implementation of SAP in producing quality financial reports. The results of this study are in line with research (Gultom, 2022) but, inversely proportional to the research conducted (Kumaladefi, 2023).

Implementation of information technology moderates the influence of SAKD on the quality of financial reports of the Jambi City regional government

The results of the Moderation Regression Test with the interaction approach, it is known that the regression coefficient value (β) is -0.115 and the t value is -2.798 with a significance level of 0.006. Because the significance level is smaller than 0.05 ($0.006 < 0.05$) and the negative coefficient (-0.115) indicates that the effect of this interaction is weakening the relationship, then the sixth hypothesis (H6) is accepted. This means that the information technology implementation variable is able to negatively and significantly moderate the effect of the SAKD variable on the quality of financial reports. This means that the effect of SAKD on the quality of financial reports weakens when information technology is used as a moderator. The results of this study are not in line with the stewardship theory which explains that the implementation of information technology can strengthen the effect of SAKD on the quality of financial reports. The results of this study are in line with the research conducted by (Lestari et al., 2021) however, the results of this study are inversely proportional to the research (Gultom, 2022).

Implementation of information technology moderates the influence of SPIP on the quality of financial reports of the Jambi City regional government

The results of the Moderation Regression Test with the interaction approach show that the regression coefficient value (β) is -0.008 and the t value is -0.301 with a significance level of 0.764. Because the significance level is greater than 0.05 ($0.764 > 0.05$), the seventh hypothesis (H7) is rejected. This means that the information technology implementation variable is unable to moderate the influence of the SPIP variable on the quality of financial reports. These results indicate that the use of information technology in the government's internal control system does not provide a significant contribution to improving the quality of regional financial reports in Jambi City. The ineffectiveness of information technology as a moderating variable can be caused by several factors, such as limitations in employee mastery of technology, inadequate technology infrastructure, or lack of system integration with existing SPIP mechanisms. The results of this study are not in line with stewardship theory. This theory states that the government as a steward is responsible for managing public resources in a transparent, accountable, and efficient manner in order to meet the interests of the community. So the government must have a commitment to building public trust through good governance. The results of this study are in line with the research conducted (Kumaladefi, 2023) but in contrast to the research conducted (Nokas et al., 2022).

Implementation of information technology moderates the influence of HR Competence on the quality of financial reports of the Jambi City regional government

The results of the Moderation Regression Test with the interaction approach show that the regression coefficient (β) is 0.041 and the t value is 1.626 with a significance level of 0.108. Because the significance level is greater than 0.05 ($0.108 > 0.05$), the eighth hypothesis (H8) is rejected. This means that the information technology implementation variable is unable to moderate the influence of the human resource competency variable on the quality of financial reports. These results indicate that the use of information technology in improving human resource competency does not provide a significant contribution to supporting the quality of Jambi City regional financial reports. The results of this study are not in line with the stewardship theory which assumes that optimal use of information technology will improve human resource competency so that they are

able to work more effectively and efficiently and provide a significant contribution to better financial management. This study is in line with the research of ((Kumaladefi, 2023)) and (Kolit et al., 2022) but is inversely proportional to the research of (Irma et al., 2023) and ((Nokas et al., 2022)).

V. CONCLUSION

Based on the test results, the Regional Financial Accounting System (SAKD) and Human Resource Competence have a positive and significant influence on the quality of the financial reports of the Jambi City regional government. Meanwhile, the Implementation of Government Accounting Standards (SAP) and the Government Internal Control System (SPIP) do not have a significant influence on the quality of the Jambi City regional government financial reports. The implementation of information technology is not able to moderate the influence of the implementation of SAP, SPIP and HR Competence on the quality of financial reports, but the Implementation of information technology is able to negatively moderate the influence of the Regional Financial Accounting System (SAKD) on the quality of the Jambi City regional government financial reports.

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