

Research Paper

**THE EFFECT OF HUMAN RESOURCES CAPABILITIES,
APPLICATION OF SYSTEMS OF INTERNAL CONTROL, AND THE
USE OF INFORMATION TECHNOLOGY ON THE QUALITY OF
LOCAL GOVERNMENT ACCOUNTABILITY REPORT**

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ABSTRACT

Purpose - The purpose of this study is to investigate the impact of human resources, national internal control systems, and information technology on local government accountability reports. Subsequently, to demonstrate this explanation, the analyst extraordinary inquired about the quality of Neighbourhood Government Consumption Responsibility Reports (Case Consider on UPPDs all through Central Java).

Research Method - This survey used primary data collected from 37 respondents. Data were collected using questionnaires that were sent personally to the Head of the Sub-Division of Administration, Administrative Staff, and the Expenditure Treasurer. An analysis of multiple linear regressions was performed using a quantitative approach.

Findings - The study shows that local government accounting quality is positively impacted by human resources, internal control systems, and information technology. As this study focuses only on human resources, internal control systems, and information technology. It is suggested that future studies use more or different contextual variables and different measurement instruments.

Implication - This study recommends local government to increase the quality accountability report. Human resources capabilities, the application of internal control systems, and the use of information technology units cannot be separated from the quality of the financial management area. This is because the local government is accountable to the central government, DPRD, and the community. Increasing the quality of financial reports will improve public trust in local government.

Keywords: Government Accountability Report, Human Resource, Internal Control, Information Technology

JEL code: O15, G38

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INTRODUCTION

The phenomenon of demands for accountability characterizes public sector organizations. There needs to be a principle of accountable and transparent government administration to achieve national goals and realize the community's aspirations. Government administrators must work better because the demands from the community are increasing with the change from a centralized government system to a decentralized one (Karjunu, 2019). Accountability is pivotal for the straightforwardness of the money related administration of the central and neighbourhood governments as a shape of realizing changes in bookkeeping data and open organization. Responsibility is one of the most important columns of a region's economy. The state of government responsibility in asset administration is by building up directions in which each government organization must be responsible for actualizing its obligations and capacities to the supplier of the command. The directions have been depicted in UU No 17 of 2003 concerning state accounts and UU No 32 of 2004 concerning territorial government. BPKP, as an office with the proper to administer, moreover carries out schedule obligations in overseeing territorial monetary responsibility in different areas, counting Central Java. BPKP reliably oversees cross-sectoral programs/activities, state/regional general treasuries, and other supervisory exercises on presidential assignments. That's as of now controlled in Presidential Instruction (Rahmanurrasjid, 2008).

Local Government Monetary Report (LKPD) each year gets an appraisal within the shape of a supposition from the monetary supervisory organization (BPK). BPK has four suppositions: Inadequate Conclusion, Qualified Supposition, Unfavourable Supposition, and Disclaimer of supposition. Local Government Financial Report (LKPD) in a reasonable and quality way, the report gets a WTP or Unfit Supposition from the BPK (BPK, 2020).

Table 1. Trend of LKPD examination opinion

Tahun	Wajar Tanpa Pengecualian (WTP)	Wajar Dengan Pengecualian (WDP)	Tidak wajar (TW)	Tidak Memberikan Pendapat (TMP)
2012	11	25	0	0
2013	12	24	0	0
2014	15	21	0	0
2015	21	15	0	0
2016	31	5	0	0
2017	32	4	0	0
2018	35	1	0	0

Source: <https://semarang.bpk.go.id/>

According to BPK (2018), in the examination of the 2018 FY LKPD conducted by BPK, the Central Java Provincial Government again received an Unqualified Opinion (WTP). In his remarks, Member II of BPK emphasized, "Opinion is a professional statement of the examiner regarding the fairness of the presentation of financial statements and is not a guarantee that the financial statements in question are free from fraud and fraud." However, he also said that if in the process of examining financial statements there are found irregularities, fraud, or violations of laws and regulations that impact indications of state losses, the examiner will develop audit procedures to disclose them in the results of the examination.

In Government Control (PP) Number 71 of 2010, Quality money related reports are money related reports that have significant, solid, comparable, and reasonable characteristics. In this manner, it can be expressed that the WTP conclusion given by the BPK on the money related explanations of the Central Java territorial government still does not completely meet the unwavering quality criteria, and there are still records of WTP accomplishments related to the government's frail inside control framework and compliance with laws and directions (Sahertian, 2016). Local governments have bookkeeping approaches, which are the standards utilized for direction in planning neighbourhood government money related reports to realize users' needs for monetary articulations. Territorial strengthening endeavours for territorial decision-making related to overseeing existing assets by the region's needs, interface, and potential are the elaboration of territorial independence. With territorial independence in each locale and city, financial management will be completely within the hands of the neighbourhood government (DJBP, 2019).

The government issues policies related to regional financial management as regulated in PP no. 58 of 2005 concerning Regional Financial Management. The Minister of Home Affairs also issued Permendagri No. 13 of 2006 concerning Guidelines for Regional Financial Management as a follow-up to PP. 58 of 2005. The Permendagri has been revised with Permendagri No. 64/2013 concerning applying accrual-based government accounting standards to local governments. Regional Work Units (SKPD) as the budget user/goods user is a regional apparatus in the provincial government that has an accounting system that includes recording, recognition, and disclosure techniques for LO revenues, expenses, RLA revenues, expenditures, assets, liabilities, equity, adjustments and corrections and preparation of SKPD financial reports (BPK, 2006).

One of the accounting entities, the Regional Revenue Agency (Bapenda), is a government entity that uses budgets or goods and is required to do accounting and generate financial reports to be combined with reporting entities. The accounting entity or reporting entity is a government division mandated by laws and regulations to disclose accountability in financial statements. The Regional Financial and Asset Management Agency is the reporting organization in question (BPKAD), which carries out technical support tasks in budgeting, accounting, treasury, and regional treasury and regional assets. The Bapenda of Central Java Province has a technical implementation unit (UPT) of the Agency, regulated in Governor's Regulation (Pergub) Number 25 of 2018. The Technical Implementation Unit of Bapenda is called the Regional Revenue Service Unit (UPPD), which is spread across the Regency City of Central Java Province (BAPENDA, 2022).

The regional government's yearly financial plan, approved and reviewed jointly by the provincial government and DPRD and outlined in regional rules, is known as the Regional Revenue and Expenditure Budget (APBD). The accounting entity's financial accounts and the accountability for revenues and expenses are submitted by UPPD to Bapenda once a month. The Budget Realization Report greatly benefits from the income and accountability report. Furthermore, one of the components of the financial statement is the budget realization report. (BPKAD, 2020).

In an interview with members of the evaluation and development division of the Central Java Provincial Bapenda, Mr. Eko Purnomo stated that during the last 2 (two) years, namely in 2018-2019 and entering 2020, the quality of accountability reports from each UPPD Kab. Kota in Central Java is still low. The quality of accountability reports submitted by UPPDs throughout Central Java from 2018 to 2020 has decreased. This can be seen from 2018 as many as 45% of UPPDs in Central Java are still not in accordance with regulations. Meanwhile, in

2019-2020, from month to month there has been no improvement in the quality of accountability reports, and even decreased by 10%.

The thing that causes accountability is not in accordance with regulations because the background of the responsibility report maker is not from human resources who come from the accounting department. The field of evaluation and development of the Central Java Provincial Bapenda stated that the current problem is related to inadequate human resources, because if we want to fulfil human resources in accordance with the department, no one in UPPD fills that part, because every section in UPPD adapts to human resources. Human resources that enter at the time of reception.

The next factor is related to the internal control system and the use of information technology. The field of evaluation and guidance states that SPIP and the use of information technology are strong factors to support the preparation of higher quality accountability reports.

The quality of responsibility report from the UPPD submitted to Bapenda incredibly influences the quality of the bookkeeping entity's money related report submitted to the announcing substance for BPK's examination. The soul of centralization and responsibility is exceptionally critical to take an interest within the victory of government organization and the administration of territorial funds. One of the forms of obligation of the territorial head is the exchange of money related articulations. Inability or boundary is the quality of the LRA with each ADPA's financing. This is often the cause of the moo quality of human assets, SPIP, and data innovation utilized. The quality of an agency/unit's responsibility reports influences the quality of territorial managers' budgetary reporting. Another consideration by Ponamon (2014) found that human asset competencies don't altogether influence the quality of nearby budgetary reports. Meanwhile, research conducted by Riandani (2009), Nurillah (2014), Ihsanti (2014), Pujanir (2017), and Utama (2017) shows that human resource capabilities have a positive and significant effect on the quality of regional financial reports.

That needs to be considered from the capabilities of human resources or employees in local government institutions. The different backgrounds between human resources included in the preparation of the Accountability Report impact the Quality of Accountability Report and local government financial reports. The limited government apparatus from education in the accounting field makes employees less competent in preparing regional financial information properly and correctly.

The following figure that influences the Quality of Responsibility Report is the Government's Inner Control Framework. In PP No. 60 of 2008 concerning framework controlling inside government, it is expressed that the reason of SPIP is to supply satisfactory affirmation for the viability and productivity of accomplishing the objectives of state government organization, unwavering quality of money related reports, defending state resources, and compliance with laws and directions.

Past inquiry on the internal control framework was conducted by Riandani (2009) that there was a positive impact on the quality of territorial monetary reports. That's bolstered by inquires conducted by Nurillah (2014), Utama (2017), and Kusuma (2017), which state that the internal control framework encompasses a positive impact on the quality of territorial budgetary reports. The final thing that might influence the Quality of Responsibility Report is data innovation. The government has controlled in PP No. 56 of 2005 concerning Territorial monetary data frameworks, a substitute for PP no. No. 11, 2001, on the Keunan Territorial Data Framework.

The benefits of this innovation are for the most part well known, counting speedier exchange preparation and detailing, more exact calculations, and secure information capacity. In any case, the presentation of data innovation isn't cheap, and if it isn't utilized to the fullest,

it'll be worthless. A think about by Nurilah (2014) clarifies that data technology positively influences the quality of neighbourhood monetary reports. Typically, moreover bolstered by an overview by Utama (2017). There's a contrast from Riandani's (2009) inquire about, which states that innovation does not emphatically influence the quality of monetary reports. In the past thinks about, no one has inspected the subordinate variable on the Quality of the Consumption Responsibility Report.

Previous research has been on Information Technology on the Quality of Regional Government Financial Reports. However, no one has used Quality of Expenditure Accountability Reports as the dependent variable. Therefore, to see the factors that influence the quality of local government financial reports, the researcher intends to research the Influence of Human Resource Competence, Implementation of Government Internal Control Systems, and Utilization of Information Technology on the Quality of Regional Government Expenditure Accountability Reports (Case Study at UPPDs throughout Central Java).

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Agency theory is used to understand the relationship in which the principal (shareholders) employs the agent (manager) to carry out various activities on their behalf (the principal) and delegates decision-making authority to the manager (in the best interest of principals) (Godfrey et al., 2010). This agency relationship can create a moral hazard (agency problem) when the interests of the agent and principal are not in line. Shareholders do not have time to run the company by themselves. Legally, shareholders do not have the right to run their company directly (day-to-day business activities) (Wedari, 2021).

Mardiasmo (2004) responsibility is characterized as the commitment of a trustee (operator) to be responsible, to report, and to reveal all exercises and exercises which are inside the trustee's (principal's) responsibility in order reply to a request for responsibility by the central. In budgetary announcing, the government that acts as a specialist must give data valuable to clients of government budgetary data who are principals in evaluating responsibility and making financial, social and political choices either specifically or by implication through their agents. Straightforwardness in resource administration through disclosure of more data in its money related explanations is additionally required as a frame of open responsibility (Teriyani et al., 2022). An equitable government's relationship with clients of its budgetary data can be depicted as an office relationship (Rosalin, 2011).

The government is an institution that is trusted by the public and is expected to disclose financial information in order to meet public expectations (Kristina, 2019). PP No. 71 of 2010 defines qualitative characteristics of financial statements as normative measures that must be realized in accounting information. Because the expenditure accountability report is an element of the financial report, the expenditure responsibility report has the same qualitative characteristics as the financial report. A quality product must have the following four characteristics: Relevant, Reliable, Compare, and Understandable. In the accountability report, the information presented can be understood by the user based on the limits of their understanding.

Reporting on accountability, information presented is easy to understand and is presented within its function or authority to achieve its goals effectively and efficiently. Capacity should be seen as the ability to perform and produce output and results (Riandani, 2017). According to Tausikal (2019) in Metalia et al. (2021)) regional financial management and accounting systems are competencies needed by human resources who make financial reports that are useful for users. According to the Decree of the Head of BKN No. 46A of 2007, capabilities are: "Abilities and characteristics possessed by a civil servant in the form of

knowledge, skills, and behavioural attitudes required in carrying out his duties, so that the Civil Servant can carry out his duties professionally, effectively and efficiently. efficient." (Decree of the Head of BKN No. 46A of 2007).

Government Internal Control System (SPIP). According to Decree No. 60 of 2008, the internal control system provides reasonable confidence in achievement through effectiveness and efficiency, with management and all. A process of integration of actions and activities that are carried out by employees continuously. Company objectives, financial reporting reliability, guarantees to create state assets, and compliance with laws and regulations. Accuracy in the Expenditure Accountability Report is critical, and it is difficult to distinguish between a good and safe Expenditure Accountability Report that needs improvement. Therefore, SPIP is an essential thing to pay attention to prevent state losses for the common good (Hasanah, 2018).

Preparing the Expenditure Accountability Report and implementing financial information will be easier with the development of increasingly advanced information technology because it has more real power and can store more extensive data. The work carried out will be more effective and efficient, but with the development of information technology, it will require more significant funds (Nilam, 2016; Mutiana, 2017).

The detailing of the theory in this consider is separated into three, specifically as takes after:

Human resources are the key factor that generates profits for organizations (Nguyen et al., 2020). The organization's human capital is its people's resources. Human capital refers to knowledge, abilities, and people who may be used to create goods and services for pay.

Innovations and research concepts can be found in human capital, Tantri, Francis and Abdullah (2012) found evidence empirically that, in general, the human resources in the Semarang Regency and City government agencies have not yet competent, it is proven that there is not a single financial report received by the Supreme Audit Agency with good predicate (Koran Tempo January 16, 2009 edition). Human resources are considered as a base to help better compatibility at work because when the company is able to integrate its resources to achieve the desired goals (Tian et al., 2016) then the quality of financial reports can run well.

H1: Human resources capabilities has a positive effect on the quality of local government accountability report.

Internal control is a regulatory framework and systems that provide protection for assets that can be used by entities (Dzomira, 2014). The excellence of the internal control system is very important for the achievement of an organization (Abdullah & Ismail, 2008). A good system of government internal control policies and procedures can protect the entity's assets and other resources that the organization demands efficient and effective operations can use (Dzomira, 2014). The BPK financial statements still contain anomalies and leaks, which shows that the local government's financial statements do not meet informational qualities and values requirements. The findings of the audit by BPK, which BPK describes as "unreasonable and/or improper," are caused by linked areas where the government's internal control system is inadequate (BPK, 2011). According to empirical research by Sari and Purnama (2012), local government accounting internal control has a significant impact on the claimed value of the financial statements of local governments.

H2: The Government's internal control system has a positive effect on the quality of local government accountability report.

Governments worldwide have widely used Information Technology to mediate government procedures and facilitate official work practices and modes of interaction at inter- and intra-governmental levels (Kircher, 2020; Buffat, 2015; Wargenau & Che, 2004). Many countries have adopted the Utilization of Information Technology to increase government

transparency and accountability reports (Bertot et al., 2012). As a result of these tools, recent years have seen a trend toward using the Utilization of Information Technology to promote transparency and accountability in the form of financial reports (Wargenau & Che, 2004).

A study of information technology reveals that using computers and networks for data processing can have several benefits, both in terms of the accuracy of the findings and the machine's usefulness as a multiprocessor. Errors will also be decreased by using information technology. Although (Metalia et al., 2021) claims that the inconsistent use of information technology has no bearing on the calibre of regional financial reports.

H3: Utilization of information technology has a positive effect on the quality of local government accountability report.

RESEARCH METHODOLOGY

The population in this study were all human resources at the UPPD in Central Java, totalling 37 UPPD districts/cities. The sample in this study is the Head of Sub-Division of Administration, Administrative Staff, and Expenditure Treasurer. The reason for selecting respondents is because the Head of the Administrative Sub-Section, Administrative Staff, and Expenditure Treasurer are responsible and interconnected in making the Expenditure Accountability Report in each UPPD. Also, each section is essential in producing Expenditure Accountability Reports because they are directly involved. Sampling of respondents was carried out by purposive sampling. So, for this research sample amounted to 111.

Data collection methods to obtain the data needed in this study were data collection techniques using questionnaires. This research data was collected by coming to the Bapenda of Central Java Province at the beginning of the month because every UPPD in Central Java will report income and expenditure accountability directly to the Bapenda of Central Java Province.

Multiple linear regression analysis is used in this study's data analysis to examine the impact of two or more independent variables (descriptions) on the dependent variable.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Y = The Quality of Local Government Accountability Report

α = constant

X1 = Human Resources Capabilities

X2 = The Government's Internal Control System

X3 = Utilization of Information Technology

e = error

Run a conclusive hypothesis test first, then test the hypothesis with multiple regression. Data normality, multicollinearity, autocorrelation, and non-uniform variance tests are used to determine whether the acquired model satisfies the regression analysis's presumptions. Then, using a t-test and an F-test, we test a hypothesis. Test the coefficient of determination concurrently.

Table 2. Research variables and variable measurement

Variable	Operational definition	Indicator
The Quality of Local Government Accountability Report	The Quality of Local Government Accountability In order for accounting information to serve its purpose, reports must be incorporated into normative measures, Accounting Standards Government (2010).	<ol style="list-style-type: none"> 1. Relevant 2. Reliable 3. Can 4. compare 5. Understandable <p>According to PP No 71 the Year 2010</p>

		about SAP
Human Resources Capabilities	As a result of education, training, and sufficient experience, human resources capabilities provide the ability for an individual to carry out tasks and responsibilities given to them, Adequate Kharis (2010).	Resource competent human is a resource capable human to carry out tasks and the responsibility given to him with education, training, and enough experience Adequate Kharis (2010).
The Government's Internal Control System	Internal control is a crucial component of all actions and operations that are carried out by all employees and the leadership, according to Government Regulation No. 60 from the year 2008. By engaging in effective and efficient operations, reliable reporting, financial security, asset security, and compliance with legal requirements, you can build up enough faith in attaining your goals.	<ol style="list-style-type: none"> 1. Environment management 2. Information and communication 3. Activities Control 4. Risk assessment 5. Monitoring records and notes as per PP No. 60 2008
Utilization of Information Technology	The use of computers, software, databases, networks, electronic commerce, and other technologies to improve system performance is referred to as technology utilization. Local governments must benefit from information technology advancements to enhance their capacity to manage regional finances and provide information to the general public (Yosefrinaldi, 2013).	<ol style="list-style-type: none"> 1. Electronic work processes. 2. Processing and archiving of financial data; 3. Internet-based information management 4. Management System, 5. Taking care of and maintaining a computer device. (Wardani, 2012)

RESULTS AND DISCUSSION

The mean, minimum, maximum, and standard deviation of each variable is included in the descriptive statistical analysis for the research sample.

Table 3. Summary of classification assumption test

Multicollinearity Test	Tolerance	VIF
X1	0.799	1,251
X2	0.797	1,255
X3	0.997	1,003
Heteroscedasticity test (Glejser test)	Sig. t-test	

X1	0.647	
X2	0.982	
X3	0.054	
Durbin-Watson test	1,993	
Normality Test		
▪ Kolmogorov- Smirnov test	0.622	
▪ Adj R Square	0.370	
N = 111		

According to the above data, each variable has a tolerance value of > 0.100, and each variable has a VIF of 10. Each variable in this study does not exhibit a sign of multicollinearity.

The results of the Glejser test show a significant value of 0.982 for human resource capabilities, 0.054 for internal government controls, 0.243 for technology utilization. The significant values of each variable are greater than 0.05. Therefore, there is no heteroscedasticity in the three data sets.

Based on table 3 shows that the R Square value is 0.370, and it can be concluded that the influence of human resource capabilities, the government internal control system, and the quality of local government expenditure accountability reports is 37%, and other factors outside the research model influence the remaining 63%.

Table 4. Summary of hypothesis testing

Hypothesis test	Coefficient	t value	Sign
X1	0.588	4.003	0.000
X2	0.266	4.204	0.000
X3	0.209	2.172	0.032

$$Y = 6,373 + 0,588.X1 + 0,266.X2 + 0,209.X3 + e$$

Description:

Y = The Quality of Local Government Accountability Report

X1 = Human Resources Capabilities

X2 = The Government's Internal Control System

X3 = Utilization of Information Technology

e = Error term

The Effect of Human Resource Capabilities on the Quality of Local Government Accountability Reports.

Based on the results of statistical data processing, the capabilities of human resources have a significant effect on the quality of local government accountability report. So that the hypothesis has been formulated by the results of the study that hypothesis 1 is accepted. The capabilities of human resources have a positive and significant effect on the quality of regional financial reports.

Research shows that if the quality of the financial reports is good, the quality of the accountability reports will also be good because the expenditure accountability reports are part of the financial statements. Research conducted by Nguyen et al. (2020); Tian et al. (2016) and Tantri (2012) showed that human resource capabilities have a positive and significant effect on the quality of regional financial reports.

The competence of human resources in government organizations (UPPDs all through Central Java) has improved the quality of Local Government Accountability Reports. The quality of financial reports can run effectively because the competence of human resources is in the form of knowledge about the accountability reports of local government institutions. So that each apparatus must carry out and complete tasks and programs by what has been planned and accounted for as well as possible according to their competence. If the apparatus has good competence, the tasks and programs in government organizations will run well and be accountable.

The Effect of the Government's Internal Control System on the Quality of Local Government Accountability Reports

Based on the results of statistical data processing, the government's internal control system has a significant effect on the quality of accountability reports. So that the hypothesis has been formulated by the results of the study that hypothesis 2 is accepted. The internal control system is a factor that also affects the quality of expenditure accountability reports. Because with a good digging system, the makers of accountability reports will feel more supervised and more orderly.

The study results show that a good government's internal control system can produce accountable financial reports that facilitate dialogue between organizations and their stakeholders (Schneider & Samkin, 2008). That is supported by research conducted by Dzumira (2014); Dewi et al. (2019); Chairina & Wehartaty (2019); and (Fung, 2014), which state that the internal control system has a positive effect on the quality of regional financial reports.

The government's internal control system in UPPDs all through Central Java is the stage of implementing a financial-based system or application that supports fulfilling financial information by applicable regulations. The government accounting information system was created to help a government agency's routine activities and fulfil financial data as a form of accountability and support the presentation of financial reports by government regulations. A good government's internal control system will assist local governments in presenting financial statements that are appropriate and free from misstatements.

The Effect of Information Technology Utilization on the Quality of Local Government Accountability Reports

The quality of the expenditure accountability report is influenced using information technology. Sophisticated technology greatly simplifies the process of making expenditure accountability reports. The UPPD in Central Java has provided a computer in each section, so making expense accountability reports is easier. Thus, if one can make good use of information technology, the quality of accountability reports will increase. Research conducted by Nurillah (2014) explains that the use of information technology positively affects the quality of regional financial reports. It is also supported by research conducted by Utama (2017).

Implementing information technology in organizations increases performance and makes it easier to produce accountability reports to reduce the tension for fraud within the organization (Handayani et al., 2020). This research is supported by research Kircher (2020; Buffat (2015; Bertot et al. (2012); Wargenau et al. (2004) which shows that by implementing information technology systems, government accountability reports will be of higher quality.

Accountants at UPPD throughout Central Java have used information technology to improve services for public accountability by improving the quality of local government accountability reports. Local governments need to optimize the use of information technology due to advances in the ease of interaction and communication that encourage technological

advances to build management networks and work process information systems that enable the government to work in an integrated manner by facilitating access between work units.

CONCLUSION AND SUGGESTION

The purpose of this study is to investigate the impact of human resources, national internal control systems, and information technology on local government accountability reports. Subsequently, to demonstrate this explanation, the analyst extraordinary inquired about the quality of neighbourhood government consumption responsibility reports (Case Consider on UPPDs all through Central Java). An analysis of multiple linear regressions was performed using a quantitative approach. Human resources capabilities, the study shows that the government's internal control system, and utilization of information technology has a positive and significant impact on the quality of local government accountability reports. However, the questionnaire in this study may affect the validity of the respondents' perception results and may not necessarily reflect the actual conditions because the research is delivered in written form.

Some of the limitations in the study are the number of respondents who are only 111 people and are still lacking in describing the real situation. In the data collection process, the information provided by the respondent through a questionnaire sometimes does not show the opinion of the respondent this happens because sometimes there are differences in thinking, assumptions, and different understanding of each respondent, as well as other factors, such as honesty factor in filling out the opinions of respondents in the questionnaire. This study also only uses the variables of human resource capabilities, internal control systems, and information technology. Other variables may also affect the quality of local government expenditure accountability reports. It is advisable to take a sample in future research; it aims for more data accuracy good at research. Carry out ongoing research so that you can see and assess any changes in the respondent's behaviour over time. This study recommends the local government to increase the quality accountability report. Human resources capabilities, the application of internal control systems, and the use of information technology units cannot be separated from the quality of the financial management area. This is because the local government is accountable to the central government, DPRD, and the community. Increasing the quality of financial reports will improve public trust in local government.

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