

THE EFFECT OF HUMAN RESOURCE COMPETENCY AND ORGANIZATIONAL COMMITMENT ON THE QUALITY OF FINANCIAL REPORTS WITH THE SUCCESSFUL IMPLEMENTATION OF THE LOCAL FINANCIAL MANAGEMENT INFORMATION SYSTEM AS AN INTERVENING VARIABLE IN OPD MEDAN CITY

Aurora Syafaldiza Barus

Muhammad Rizal

Medan State University

ABSTRACT

This study was conducted due to weaknesses in financial reporting, such as inaccurate recording, incomplete accountability, and errors in the use of the Regional Financial Management Information System (SIPKD) in Medan City Government Agencies. The study aims to re-examine the influence of human resource competence and organizational commitment to financial reporting quality on the successful implementation of the regional financial management information system in Government Agencies in Medan City.

The research population consisted of 11 Regional Apparatus Organizations in Medan City. The research sample consisted of 72 civil servants using *purposive sampling*. The data used was primary data in the form of a questionnaire distribution. The analysis techniques used were descriptive statistical tests, measurement model tests (outer model), structural model tests (inner model), and hypothesis testing using SmartPLS 4.1 statistical testing software.

The results of the study indicate that human resource competency has no significant effect on financial statement quality, organizational commitment has a positive and significant effect on financial statement quality, the implementation of regional financial management information systems has not been able to mediate the effect of human resource competency on financial statement quality, and the implementation of

regional financial management information systems is able to mediate the effect of organizational commitment on financial statement quality.

Keywords: Human Resource Competence, Organizational Commitment, Financial Statement Quality, Information System Implementation, Regional Financial Management

BACKGROUND

In an era of globalization characterized by the acceleration of information flow and advances in digital technology, regional financial management has become an important aspect in realizing transparency and strengthening public accountability. Accountability in the context of the public sector requires the government not only to use financial resources responsibly, but also to present clear, open, and accountable reports to the public. This is in line with Law Number 23 of 2014, which emphasizes that regional autonomy is the right, authority, and responsibility of autonomous regions in managing government and providing services to the community in accordance with the provisions of laws and regulations. In its implementation, public sector organizations need a strong accountability system as a form of responsibility for the success or failure in achieving the objectives that have been set.

To support the realization of this accountability, local government financial reports must be prepared in a transparent, accurate, relevant, timely, and reliable manner. Financial reports are not only a medium for conveying fiscal information, but also serve as a tool to strengthen public accountability and ensure that the implementation of regional autonomy is carried out in accordance with the principles of good governance. Government Regulation No. 71 of 2010 emphasizes that reliable financial reports must reflect honesty, be verifiable, and be neutral, while Government Regulation No. 8 of 2006 stipulates that financial reports must meet the standards of relevance, reliability, comparability, and accessibility.

Government financial reports provide information on financial position, budget realization, cash flow, budget surplus, changes in equity, and operating results, which serve as a basis for stakeholders in decision-making. To produce quality information, local governments need an information system capable of producing accurate and structured accounting data, namely an Accounting Information System that is also implemented in public sector organizations.

The quality of Medan City's financial statements can be seen from the Audit Board of Indonesia's (BPK) opinion on the Local Government Financial Statements (LKPD). Most local governments in North Sumatra Province have received an Unqualified Opinion (WTP), although the city government's achievements have not yet met the RPJMN target. In addition to providing opinions, the BPK also conducts audits of the Internal Control System (SPI) and compliance with regulations. These audits aim to ensure the effectiveness of internal controls, prevent potential errors and fraud, and ensure that financial reports are free from material errors due to legal violations.

However, various findings by the BPK indicate that there are still problems in the preparation of local government financial reports, such as inaccurate recording, unaccountable accountability, and inconsistencies in the report preparation process with the provisions. These problems are caused, among other things, by suboptimal supervision by regional heads, a lack of diligence on the part of Commitment Making Officials (PPK), and weak compliance by activity implementers in managing budgets. The BPK recommends improving supervision, diligence, and compliance with regulations in order to improve the quality of financial management.

Other findings also emerged in the BPK RI's audit of the Medan City Government's Financial Statements for the 2023 Fiscal Year, namely a shortfall in local tax revenue of IDR 5.01 billion, which indicates a discrepancy in calculations between taxpayers and the local government. This illustrates that technical aspects and the local financial management system still face challenges.

Apart from technical issues, previous studies have also shown that the quality of financial reports is influenced by the competence of human resources and organizational commitment, although the results of these studies show different findings. Some studies state that human resource competence has a significant effect on the quality of financial statements, while other studies show that such competence does not always guarantee good quality reports. Differences are also seen in studies on the influence of organizational commitment, where some studies show a significant positive influence, while others find that organizational commitment has no effect on the quality of financial statements.

These differences in research results indicate the existence of contextual variables that affect the quality of financial statements, including the location of the research, organizational characteristics, and the level of implementation of financial information systems. With recommendations from previous researchers to expand the research variables, increase the sample size, and use in-depth interview methods, this study was conducted to enrich the study of the quality of local government financial statements.

Stewardship Theory

Stewardship theory is a concept that emphasizes that management has work motivation oriented towards achieving the principal's goals. Unlike the view that management always acts in its own interests, this theory explains that management actually seeks to maximize benefits for the principal and works collaboratively without significant conflict between the agent and the principal. Within this framework, management is seen as a party that can be trusted to align its interests with the organization's goals (Naiaki et al., 2024).

As part of the development of Agency Theory, the Stewardship theory according to Donaldson and Davis (1991) describes that management does not only act in the interests of individuals, but focuses on the success of the organization as a whole. This theory also assumes that job satisfaction is closely related to the organization's success in achieving its goals (Mentari & Kurniawati, 2024). Chinn and Shalw in Naiaki et al. (2024) emphasize that this theory is related to the basic human nature of being trustworthy, responsible, and honest in carrying out tasks and working with others.

In the context of public sector organizations, stewardship theory plays an important role in explaining how the government functions as a steward responsible for managing regional finances in the interests of the wider community. The government has a responsibility to produce financial reports that are transparent, accurate, and accountable. Therefore, human resource competence and organizational commitment are the main factors that determine the quality of financial reports. These two factors also contribute to the successful implementation of the Regional Financial Management Information System () in the Medan City OPD. Thus, the Stewardship theory is relevant as a basis for explaining how government officials work not for personal gain, but for the achievement of optimal public services and the improvement of public welfare through good financial management.

Definition of Financial Statement Quality

The quality of financial statements reflects the extent to which the information presented is able to benefit users in the decision-making process. According to Olayinka Odunayo and Folajimi Festus (2020), the quality of financial statements is determined by their level of accuracy, relevance, and compliance with applicable accounting standards. Quality information must be able to provide a clear and transparent picture to stakeholders, such as investors, creditors, suppliers, and government agencies, in financial position reports, comprehensive income statements, cash flow statements, changes in equity, and notes to financial statements. In addition, periodic reports such as quarterly reports, annual reports, prospectuses, and management analyses are also part of the indicators of financial reporting quality.

Based on Government Regulation No. 71 of 2010, quality financial reports must meet the characteristics of reliability, relevance, verifiability, and neutrality. Reliability is demonstrated by honesty in presenting data that truly reflects relevant transactions and events. Verifiability means that the information can be re-examined by other auditors and still produce similar conclusions. Neutrality requires that reports be prepared without favoring the interests of any particular party, so that the data can be trusted by all users.

Government Regulation No. 71 of 2010 also stipulates four main characteristics of financial statement quality, namely relevance, reliability, comparability, and understandability. Relevance requires information to be presented in a timely and complete manner and to be able to assist users in understanding and predicting financial conditions. Reliability relates to honest, verifiable, and neutral presentation. Comparability requires financial statements to be consistent over time so that they can be analyzed accurately. Meanwhile, understandability ensures that information is presented in terms and formats that are easily understood by users who have basic knowledge of accounting and entity operations.

The application of Government Accounting Standards (SAP) is also an important guideline in the process of preparing government financial statements. SAP serves to ensure that every local government financial statement is prepared in accordance with applicable accounting principles so that it can provide complete and reliable information (Rosyidah, 2023). By

optimally implementing SAP, local governments are expected to be able to improve the transparency and accountability of state financial management.

Financial Statement Quality Indicators

Financial statement quality indicators based on Government Regulation No. 71 of 2010 consist of several main aspects. First, relevance, which is the extent to which the information presented is able to assist users in evaluating past events, understanding current conditions, and predicting the future. Information must be presented in a timely manner and include all important data.

Second, reliability, which includes honest presentation, verifiability, and neutrality. The information must reflect actual transactions, be reproducible by others with consistent results, and be free from bias towards any particular party. Third, comparability, which requires consistency of information from one period to another so that users can accurately compare financial performance. Fourth, understandability, which means that information must be presented clearly and be easily understood by users, assuming that they have a basic knowledge of accounting and finance.



Figure 2. 1 Financial Statement Quality Indicators

Definition of Human Resource Competency

Human resources are individuals who play an active role in a job in an organization or institution and are seen as assets that have strategic value for the continuity of organizational activities (Nawawi in Imelia et al., 2021). In this context, competence includes the skills, abilities, and capabilities that a person has to carry out their duties and responsibilities. These competencies include knowledge, practical skills, and technical and non-technical abilities that support the

performance of work. Human resources are a key element in every organizational activity, so they need to be analyzed and developed in order to maximize their potential (Fathoni in Hasanah & Siregar, 2021).

According to Soemardi in Imelia et al. (2021), competence is a reflection of an individual's expertise in a particular field, which includes the ability to perform, communication skills, technical mastery, the ability to work under pressure, and capacity for planning and decision-making. Good quality human resources will improve organizational performance and help achieve goals more effectively. This capacity and competency can be seen through the level of responsibility carried and the ability to carry out tasks professionally, including in the field of accounting.

Furthermore, Ihsanti in Imelia et al. (2021) explains that human resource competency is an individual's ability or expertise to implement skills, carry out tasks, and exercise the authority given so that organizational goals can be achieved effectively and efficiently. Adequate competency will enable individuals to achieve optimal performance and produce the expected output.

Tjiptoherijanto in Ridzal et al. (2022) emphasizes that the capacity and competence of human resources can be measured through the level of responsibility and expertise possessed, which is reflected in the job description as a guideline for task implementation. Without a clear job description, individuals will find it difficult to work optimally and achieve good performance. Human resources who do not have adequate competencies tend to be unable to complete their work efficiently, so that requires more time and energy. Conversely, with good competencies, the preparation of financial reports can be done more quickly and on time because employees already have an adequate understanding of the tasks that must be completed (Hasanah & Siregar, 2021).

Human Resource Competency Indicators

According to BKN Regulation Number 7 of 2013, human resource competency is measured through three main indicators, namely knowledge, skills, and attitude. Knowledge is an important asset gained from experience and learning, which enables a person to perform tasks

effectively. Individuals with a high level of knowledge will find it easier to support the achievement of organizational goals.

Skills reflect an individual's ability to utilize ideas and knowledge to complete assigned tasks. Good skills play an important role in achieving work targets effectively and efficiently. Attitude reflects an individual's mental readiness and behavior in carrying out responsibilities in accordance with the values and norms that support the successful implementation of work.

Definition of Organizational Commitment

Organizational commitment is a condition in which individuals support the organization and its goals and have a strong desire to remain part of the organization (Robbins in S. Mula et al., 2024). Commitment reflects a person's determination to maintain their membership, show loyalty, and strive to support the achievement of organizational goals.

Mowday in Pradnyandari & Putra (2022) explains that organizational commitment reflects the level of a person's attachment to the organization. This commitment is characterized by acceptance of the organization's values and goals, a willingness to work hard for the advancement of the organization, and a desire to continue to be part of the organization. When commitment is high, a sense of belonging will grow and encourage members of the organization to give their best mentally, physically, and spiritually. Conversely, low commitment will make it difficult for individuals to carry out complex tasks and can reduce performance quality.

Yani's (2022) research shows that organizational commitment is related to the level of individual involvement in the organization. When employees or government officials have high commitment, the quality of the financial reports produced tends to be better. Strong commitment can improve professionalism and performance quality, including the accuracy and reliability of information in the preparation of financial reports (Oktaviani & Yasa, 2023). Without strong commitment, individual responsibility may decline, thereby impacting the quality of work and the achievement of organizational goals. Conversely, high commitment motivates individuals to perform their duties optimally (Sri Ayem, 2023).

Organizational Commitment Indicators

Robbins and Judge in Khairiyah (2021) argue that organizational commitment can be measured through three indicators, namely affective commitment, continuance commitment, and normative commitment. Affective commitment describes an individual's emotional attachment to the organization and their belief in the organization's values. The stronger this attachment, the greater the individual's loyalty and concern for the achievement of organizational goals.

Continuance commitment reflects an individual's motivation to remain in the organization due to the benefits gained or potential losses if they leave. Individuals with this commitment will feel attached to the party that has given them a job opportunity. Meanwhile, normative commitment is based on a sense of moral obligation to remain in the organization. This commitment arises from the belief that staying is the right thing to do ethically and in accordance with prevailing norms.

Definition of Effectiveness in the Implementation of Regional Financial Information Systems

Effectiveness reflects an organization's ability to carry out tasks, functions, programs, or activities without experiencing significant obstacles in their implementation (Kurniawan in Defitri, 2022). In the context of regional financial management, the effectiveness of system implementation is greatly influenced by the quality of the implementation of the Regional Financial Management Information System (SIPKD).

SIPKD is an integrated application provided by the Ministry of Home Affairs to support local governments in implementing various regulations related to regional financial management. This system is designed based on the principles of economy, transparency, efficiency, effectiveness, accountability, and auditability (Bppkpd.id, 2019). The SIPKD application helps simplify various financial management processes at the SKPD level and strengthens officials' understanding of the applicable systems, procedures, and regulations (Lotu, 2022).

However, the implementation of SIPKD may face various obstacles, such as limited human resource competencies, inadequate server memory capacity, data entry errors, system disruptions, device malfunctions, and other technical issues (Defitri, 2022). These obstacles

can hinder the effectiveness of the system's implementation and affect the quality of the financial information produced.

Indicators of Regional Financial Information System Implementation

According to Bodnar in Defitri (2022), the effectiveness of SIPKD implementation can be seen through several key indicators. Data security is an important element in ensuring the protection of financial information from unauthorized access, manipulation, and leakage. Speed and timeliness are related to the system's ability to process data quickly to support decision-making.

Accuracy describes the accuracy of financial data processing and presentation, so that errors can be minimized. Report variation shows the system's ability to generate various forms of reports according to user needs. Meanwhile, system relevance reflects the extent to which the information presented is able to support the objectives and needs of regional financial management.

RESEARCH METHOD

Research Location

This research was conducted at the Medan City Government Office, North Sumatra Province. Medan is one of the largest metropolitan cities in Indonesia, which has a strategic role as the center of government administration, economic activities, and the provision of key public services in the North Sumatra region. As the provincial capital, Medan City performs a central function in coordinating various government activities and community services, both at the local and regional levels. To provide an overview of the research context, data on government agencies under the Medan City Government and the location of each agency are presented as a basis for understanding the scope of work and the bureaucratic environment in which this research was conducted.

Research Population

The research population is a collection of objects or subjects that have certain characteristics and are determined by the researcher as the focus of the study in order to obtain data, analyze it, and produce relevant conclusions (Sugiyono, 2020). In this study, the population includes

all civil servants (PNS) who work in various Regional Apparatus Organizations (OPD) within the Medan City Government. These PNS play an important role in the administration of government, public services, and the implementation of regional policies. The composition of the population, which consists of employees with various positions, units, and job functions, provides a strong basis for this study to explore information related to the performance and contribution of employees within the scope of the Medan City OPD.

Research Sample

A sample is a part of the population selected to represent the entire population in a study. The research sample consisted of civil servants (PNS) working in Regional Apparatus Organizations in the City of Medan. The sampling technique used was purposive sampling, which is a technique of deliberately selecting respondents based on certain criteria relevant to the research objectives.

The criteria used included PNS working in the Medan City OPD environment, having a minimum of one year of service, understanding the provisions of Government Regulation No. 71 of 2010 concerning Government Accounting Standards, particularly related to the preparation of accrual-based financial reports, and understanding the use of the Regional Financial Management Information System (SIPKD) application. These criteria were selected because civil servants with these characteristics were considered to have sufficient experience in understanding the implementation of regional financial information systems.

Purposive sampling was used to ensure that the selected respondents were highly relevant to the research needs. Although this technique has limitations in terms of generalization, it allows researchers to obtain more in-depth data that is relevant to the research focus.

Research Sample

A sample is a part of the population selected to represent the entire population in a study. The research sample consisted of civil servants (PNS) working in Regional Apparatus Organizations in the city of Medan. The sampling technique used was purposive sampling, which is a technique of deliberately selecting respondents based on certain criteria relevant to the research objectives.

The criteria used included PNS working in the Medan City OPD environment, having a minimum of one year of service, understanding the provisions of Government Regulation No. 71 of 2010 concerning Government Accounting Standards, particularly related to the preparation of accrual-based financial reports, and understanding the use of the Regional Financial Management Information System (SIPKD) application. These criteria were selected because employees with these characteristics were considered to have sufficient experience in understanding the implementation of regional financial information systems.

Purposive sampling was used to ensure that the selected respondents were highly relevant to the research needs. Although this technique has limitations in terms of generalization, it allows researchers to obtain more in-depth data that is relevant to the research focus.

Data Collection Techniques

Data collection in this study was conducted using a questionnaire method, in which the researchers distributed questionnaires to respondents consisting of civil servants (PNS) working in various Regional Apparatus Organizations (OPD) in the city of Medan. The questionnaire was designed to contain a number of questions based on the indicators of the independent variables studied. The purpose of these questions was to explore relevant and in-depth information related to the perceptions, experiences, and attitudes of respondents towards the variables analyzed. The questionnaire was distributed directly to respondents in order to increase participation and accuracy. After receiving the questionnaire, respondents were asked to carefully fill out the questions based on their experiences or opinions. Once completed, the questionnaires were collected by researchers for further analysis.

Human Resource Competence

Human Resource Competency is defined as the abilities, expertise, and skills of individuals in an organization that enable them to carry out their duties and authorities effectively and efficiently. This competency includes aspects of technical knowledge, communication skills, the ability to manage work pressure, and responsibility in carrying out the functions that are part of their job.

This research was conducted on Regional Apparatus Organizations (OPD) based in the city of Medan. Based on data registered on the Medan City Government Portal in 2025, there are 42

OPDs operating within the Medan City Government. These OPDs have a strategic role in supporting various regional government functions, ranging from public services, infrastructure development, human resource management, to regional financial planning and supervision.

RESULTS AND DISCUSSION

In this study, the sample was determined using **purposive sampling**, which is a sampling technique based on certain criteria deemed relevant to the research objectives. After going through the selection process, a sample of **11 Regional Apparatus Organizations** was obtained, namely:

1. Education and Culture Agency
2. Water Resources, Highways, and Construction Agency
3. Housing, Settlement Areas, Public Works, and Spatial Planning Agency
4. Fire and Rescue Service
5. Department of Women's Empowerment, Child Protection, Community Empowerment, Population Control, and Family Planning
6. Department of Food Security, Agriculture, and Fisheries
7. Department of Cooperatives, Small and Medium Enterprises, Industry, and Trade
8. Human Resources and Development Agency
9. Regional Research and Innovation Agency
10. Regional Finance and Asset Agency
11. Regional Revenue Agency

The selection of these OPDs was based on the consideration that these units are directly related to the regional financial management process, the implementation of the government accounting system, and human resource competencies relevant to the research focus.

Overall, the number of respondents obtained from the 11 OPDs was **72 civil servants (PNS)**. These respondents consisted of employees who played an important role in the administrative process, financial report preparation, and operation of the Regional Financial Management Information System. Thus, the data collected was expected to provide a comprehensive picture of the phenomenon under study.

Outer Model Test Results

Data analysis in this study was conducted using the Partial Least Square – Structural Equation Modeling (PLS-SEM) method through SmartPLS version 4.1 software. In the outer model evaluation stage, there were several criteria that had to be met in order for the research instrument to be declared valid and reliable. According to Ghozali (2015), the main components in the evaluation of the measurement model (outer model) include testing convergent validity, discriminant validity, and construct reliability.

Convergent validity is used to assess the extent to which indicators in a construct are able to represent the concept being measured. The process of testing convergent validity in this study was carried out by observing the *factor loading* values or indicator components for each variable using the SmartPLS 4.1 estimation results. As explained by Ghozali (2015), an indicator can be declared valid and have a strong correlation with the construct if the *factor loading* value is greater than 0.70.

Based on the analysis results obtained through SmartPLS 4.1, each indicator in the research construct showed a value above the minimum limit, so it can be concluded that these indicators meet the convergent validity requirements. Thus, the indicators used are considered capable of adequately representing the construct in the research structural model.

Visualization of the test results through the SmartPLS diagram shows the correlative relationship between the research construct and its supporting indicators. The figure

illustrates a relationship pattern that reflects the level of convergent validity that has met the reflective measurement criteria according to the established standards.

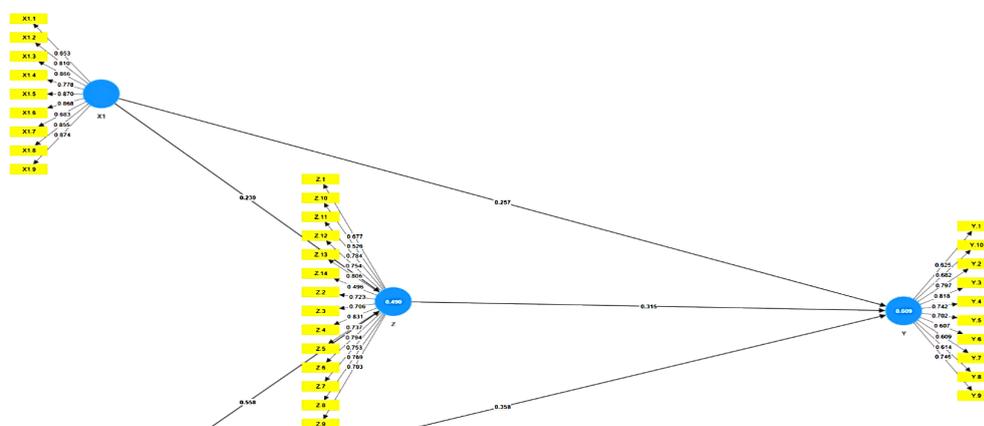


Figure 2
Outer Loadings Values Before Elimination

The figure above displays the *outer loadings* values before eliminating indicators with values < 0.7 . Indicators are considered feasible to retain if the *loading factor* value is > 0.7 . Table 4.4 below presents the *outer loadings* values of the indicators before the elimination process.

CONCLUSION

This study aims to collect empirical evidence on the influence of human resource competence and organizational commitment to financial report quality on the successful implementation of a regional financial management information system as an intervening variable. The research sample consisted of 72 civil servants working in regional organizations in the city of Medan. Based on the problem formulation, hypotheses, and data analysis using SmartPLS 4.1, the researchers drew the following conclusions:

1. Human resource competencies have no significant effect on the quality of financial reports in regional apparatus organizations in Medan.
2. Organizational commitment has a positive and significant effect on Financial Report Quality in Regional Apparatus Organizations in Medan City.
3. The implementation of the Regional Financial Management Information System has not been able to mediate the effect of Human Resource Competence on Financial Report Quality.
4. The implementation of the Regional Financial Management Information System is able to mediate the influence of Organizational Commitment on Financial Report Quality.

Important factors that support the competitiveness and success of MSMEs in the city of Medan.

RECOMMENDATIONS

In this research process, the researcher is aware of limitations in knowledge and experience. Therefore, it is hoped that future research will apply more advanced methods and produce higher-quality findings. The recommendations for future research are as follows:

1. For Academics

- a. Conduct replication studies in different contexts (e.g., central agencies, villages, or non-governmental organizations).
- b. Developing research models with other moderating or mediating variables to enrich the study of stewardship theory.

2. For Regional Apparatus Organizations (OPD)

- a. Enhancing human resource competencies through technical training in government accounting, utilization of SIPKD, and information technology literacy.
- b. Optimizing the use of SIPKD through periodic monitoring and evaluation of its effectiveness.

3. For Future Researchers

- a. Further research can add other relevant variables.

Such as Internal Control Systems, Accounting Information Systems, Budget Transparency, or Compliance with Government Accounting Standards (SAP).

- b. Expanding the sample beyond the City of Medan's OPD to include other districts/cities to make the results more generalizable.

REFERENCES

- Azhar, I. A. S., Maksum, A., Bukit, R. br, Situmeang, C., & Erlina. (2023). Effect Of Organizational Size And Human Capital On Organizational Performance Through Environmental Uncertainty. *Journal of Namibian Studies*, 670– 682.
- BKN. (2013). Regulation of the Head of the State Civil Service Agency Number 7 of 2013 concerning Guidelines for the Preparation of Managerial Competency Standards for Civil Servants Civil Servants. 1–93.
<https://peraturan.bpk.go.id/Home/Details/141591/perka-bkn-no-7-tahun2013>
- Bppkpd.id. (2019). Regional Financial Management Information System (SIPKD).
- Defitri, S. Y. (2022). Effectiveness of the Implementation of the Regional Financial Management Information System (SIPKD) on the Quality of Local Government Financial Reports. *Rafflesia Accounting Scientific Journal*, 8(1), 40–49. <https://doi.org/10.53494/jira.v8i1.100>
- Faisal, Y., Indriyani, Mayang, T., & Muhamad, A. (2023). The Influence of Human Resource Competence and Accounting Information Systems on the Quality of Financial Reports. *Maneksi Journal*, 12(1), 176–185.
- Fikri, R., Astuty, W., & Sari, M. (2024). The Influence of Human Resource Competence, SPIP, and IT Utilization on the Quality of Local Government Financial Reports with Organizational Commitment as a Moderating Variable in OPD Kota Tanjung Balai. *Journal of Economics and Business (JEBS)*, 4(6), 1708–1714.

-
- Fritzqha Dica, & Juniati Gunawan. (2024). The Influence of Blockchain Technology and Human Resource Competence on Financial Report Quality. *Trisakti Economics Journal*, 4(2), 875–884. <https://doi.org/10.25105/0acqt455>
- Ghozali, I. (2015). *Partial Least Squares: Concepts, Techniques, and Applications Using the SmartPLS 3.0 Program for Empirical Research*. Undip Publishing Agency.
- Giri Laksono, R. (2023). The Influence of Accountability, Organizational Commitment, and Human Resource Competence on the Quality of Local Government Financial Reports in SKPD Jember Regency. *Journal of Economics and Business UBS*, 12(5), 3155–3170. <https://doi.org/10.52644/joeb.v12i5.586>
- Hasanah, S., & Siregar, T. R. S. (2021). The Influence of the Application of Government Accounting Standards, the Effectiveness of Internal Control Systems, and Human Resource Competence Human Resources Competency on Financial Statement Quality. *Accounting Journal*, 9(1), 14–23. <https://doi.org/10.37932/ja.v9i1.90>
- Hendrik, M., Silalahi, F., Maksum, A., & Kholis, A. (2021). Factors Affecting the Absorption of Organizational Expenditures of Local Government Apparatus of North Tapanuli Regency with Organizational Commitment and Motivation as Moderation Variables. *International Journal of Research and Review (Ijrrjournal.Com)*, 8(March), 3.
- Summary of Regional Audit Results for 2023. (2024) North Sumatra: Supreme Audit Agency of the Republic of Indonesia (BPK RI). Retrieved from <http://www.bpk.go.id>
- Imelia, D., Rahayu, S., & Wiralestari. (2021). The Effect Of Human Resources Competency, Participation Of Budget Development, Utilization Of Information Technology And Internal Control Systems On The Quality Of Financial Report. *Jurnal Akuntansi Dan Keuangan Universitas Jambi*, 6(3), 149–163. <https://doi.org/10.18356/9789210051927c006>
- Khairiyah, Umu Hanif. (2021). The Influence of Organizational Commitment, Government Internal Control Systems, Human Resource Competency, Implementation of Local Financial Accounting Standards, Information Technology Utilization, and Leadership Style on the Quality of Local Government Financial Reports in Bima Regency. *Thesis*.
- Lailatul Chairiyah Annisa. (2023). The Influence of Human Resource Competence, Government Accounting Standards, Good Governance, and Internal Control Systems

on the Quality of Local Government Financial Reports. *Thesis*.
<https://doi.org/10.54066/jura-itb.v2i1.1330>

Lotu, M. N. (2022). The Effect of the Implementation of the Regional Financial Management Information System (Sipkd) on the Quality of Financial Reports at the Regional Financial Agency of the East Nusa Tenggara Provincial Government Secretariat. *Accounting Journal: Transparency and Accountability*, 10(2), 79–88. <https://doi.org/10.35508/jak.v10i2.8719>

Luh Sesar Oktaviani, & I Nyoman Putra Yasa. (2023). The Effect of Human Resource Performance Quality, Internal Control, and Organizational Commitment on Financial Statement Quality (A Study of Village Credit Institutions in Sawan District). *JIMAT (Student Accounting Journal) Undiksha*, 14(04), 885–895. <https://doi.org/10.23887/jimat.v14i04.60247>

Mentari, B., & Kurniawati, L. (2024). The Influence of Internal Audit and Human Resource Competence on the Quality of Financial Reports of the Local Government in Central Java (2018-2022). *Journal of Economic, Business and Accounting*, 7.

Naiaki, M. F., Kadir, K., & Limarjani, S. (2024). The Influence of Good Corporate Governance and Human Resource Competence on the Quality of Financial Reports. *Jurnal Maneksi*, 13(1), 186–196. <https://doi.org/10.31959/jm.v13i1.2142>

Nasirwan, N., Lubis, A. Z. Y., Bhayangkara, A., & Sitanggang, E. M. S. (2024). Analysis of factors affecting the quality of local government financial reports in Medan City: A case study of the BKAD of North Sumatra Province. *As-Syirkah: Islamic Economics & Financial Journal*, 3(3), 1349–1363.

Olayinka Odunayo, A., & Folajimi Festus, A. (2020). Human Resource Accounting and Quality of Financial Reporting of Quoted Oil and Gas Companies in Nigeria. *International Journal of Accounting, Finance and Risk Management*, 5(4), 195. <https://doi.org/10.11648/j.ijafrm.20200504.14>

Pemkomedan.go.id (2025) WORK UNITS » DPRD SECRETARIAT / INSPECTORATE / AGENCY / DEPARTMENT / UNIT, from <https://portal.pemkomedan.go.id/menu/unitkerja/secretariat-dprd-inspectorate-agency-department-unit>

Government Regulation No. 71 of 2010 concerning Government Accounting Standards.

-
- Pradnyandari, G. A. M. G. P., & Putra, C. G. B. (2022). The Influence of Human Resource Competence, Internal Control Systems, and Organizational Commitment on the Quality of Local Government Financial Reports (Case Study of Regional Apparatus in the Tabanan Regency Government). *Accounting and Finance Journal*, 241–251.
- Ridzal, N. A., Sujana, I. W., & Malik, E. (2022). The Influence of Human Resource Capacity, Information Technology Utilization, and Government Internal Control Systems on Financial Report Quality. *Musamus Accounting Journal*, 6(3), 3094–3104. <https://doi.org/10.35724/maj.v4i1.4168>
- Rizal, M., & Fernanda, A. D. (2018). Implementation of Human Resource Management (HRM): An Empirical Study at Larispa Consulting Firm. *Multiparadigm Accounting Research Journal (JRAM)*, 5(2), 10–23.
- Rohmadani, lin. (2021). The Effect of the Effectiveness of the Implementation of Government Accounting Standards (SAP) and the Regional Financial Management Information System (SIPKD) on the Quality of the 2021 Financial Reports of the Madiun City Government. *Thesis*.
- Rosyidah, D. M. (2023). The Effect of Implementing Government Accounting Standards (SAP) and Human Resource Competence on the Quality of Local Government Financial Reports (A Case Study of the Revenue, Financial Management and Regional Assets Agency of the Sukabumi City Government). *West Science Multidisciplinary Journal*, 2(08), 615–635. <https://doi.org/10.58812/jmws.v2i08.566>
- S, A. R., Zamzami, & Gowon, M. (2021). The Effect of Human Resources Competency and Internal Control System on the Quality of Financial Statements with the Implementation of Regional Financial Management Information Systems that are Successful as Intervention Variables (Empirical Study on Local Government). *Journal of Accounting and Finance, University of Jambi*, 6(32), 136–148.
<https://turcomat.org/index.php/turkbilmart/article/view/10120%0Ahttps://turcomat.org/index.php/turkbilmart/article/download/10120/7673>
- S. Mula, L., Mattoasi, & Usman. (2024). The Influence of Human Resource Competence and Organizational Commitment on the Quality of Financial Statement Information (Survey of Village Governments in Boliyohuto District, Gorontalo Regency). *JEMSI (Journal of Economics, Management, and Accounting)*, 10(1), 436–444.

<https://doi.org/10.35870/jemsi.v10i1.1945>

Sari, A., & Widiatmoko, J. (2023). The Role of Organizational Commitment as a Moderator of the Influence of Internal Control Systems and Human Resource Competence on the Quality of Local Government Financial Reports. *Ekonomis: Journal of Economics and Business*, 7(2), 826. <https://doi.org/10.33087/ekonomis.v7i2.955>

Sari, S., & Hwihanus, H. (2025). Analysis of the Influence of Accounting Understanding and Organizational Culture on Financial Statement Quality Using Accounting Information Systems as an Intervening Variable. *EKOMA: Journal of Economics, Management, Accounting*, 4(3), 5442–5453. <https://doi.org/10.56799/ekoma.v4i3.7521>

Sri Ayem, R. A. (2023). The Influence of Information Technology Utilization, Accounting Information Systems, and Organizational Commitment on Financial Statement Quality (A Case Study of the Yogyakarta City Government). *Journal of Applied Management and Finance (Mankeu)*, 12(01), 90–102.

Sugiyono. 2018. Quantitative, Qualitative, and R&D Research Methods. Bandung: Alfabeta.

Yani, N. W. I. (2022). The Influence of Internal Control Systems, Organizational Commitment, and the Level of Regional Financial Supervision on the Quality of Financial Reports of the Gianyar Regency Government (An Empirical Study of OPDs in Gianyar Regency). *Hita Accounting and Finance*, 193–202.

Zulfa Lakshita Putri Nuraini. (2019). The Influence of Organizational Commitment, Human Resource Competence, Information Technology Utilization, and Internal Control Systems on Financial Statement Quality. *Thesis*.