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The Effect of the Application of Government Accounting Standards, Regional Financial Management, Human Resource Competencies, Government Internal Control Systems, and Information Technology Utilization on the Quality of Local Government Financial Statements

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ABSTRACT

The objectives of this research are to analyse and determine the impact of the application of government accounting standards, regional financial management, the impact of the capacity of human resources, the impact of the government's system of internal control, and the use of information technology in the local area. Quality of local government financial reports of West Ramping District. This study applies quantitative methods in the form of associative research with causality type. As a result, 1) the application of government accounting standards has a positive and significant impact on the quality of local authority financial statements (LKPD), and the better the application of government accounting standards, the better the quality of LKPD. shown to improve. teeth. 2) Local financial management has a positive and significant impact on the quality of his LKPD, which means that the better the implementation of local financial management, the better the quality of LKPD. 3) HR's competence has a positive and significant impact on his LKPD quality. In other words, the more capable the HR department, the better the quality of LKPD. 4) The government's internal control system has a positive and significant impact on the quality of LKPD. In other words, the better the internal management system, the better the quality of LKPD. 5) Dissemination of information has a positive and significant effect. This means that the better he uses information technology, the better the quality of his LKPD in West Lampung province.

Keywords: *Government Accounting Standards, Regional Financial Management, Human Resource Competencies, Government Internal Control System, Information Technology Utilization, Quality of Local Government Financial Statements.*

Introduction

Local Government Financial Statements (LKPD) are prepared and provided as a medium of relevant information regarding all transactions carried out by local governments and financial positions during one reporting period (Bustani *et al.*, 2022). Local Government Financial Statements (LKPD) it is used to compare income and expenditure realizations against established budgets, assess the effectiveness and efficiency of local governments, assess financial conditions, and determine compliance with laws and regulations. The prepared financial statements must have qualitative characteristics in the form of normative indicators such as relevance, reliability, comparability, understandability, etc. that must be transformed into accounting information to achieve the objectives (Rahim *et al.*, 2020).

West Lampung Regency is one of 15 regencies/cities in Lampung Province that has the obligation to present LKPD annually based on the data for the last five years from 2016 to 2020. The number of findings in BPK RI's opinion on LKPD varied; in 2018 there was the highest number of findings, as many as 18 numbers of findings. However, in 2019 and 2020, the number of findings decreased which were 15 and 11 findings respectively.

Furthermore, when viewed from the rate of return of money to the regional treasury over the past five years, there is a varying percentage rate of return, namely in 2017 of 0.14% of the realization of regional expenditure, then in

2018, 2019, and 2020 of 0.07%, 0.02%, and 0.07% respectively. The variation in the number of findings and the amount of money returned to the Regional General Cash Account (RKUD) is largely due to the weak Government Internal Control System (SPIP) and compliance with laws and regulations.

Based on the BPK RI Audit Report (LHP) on the Regional Government Financial Statements (LKPD) of West Lampung Regency for 2016-2020 mentioned above, There are several issues regarding the quality of financial reports, including:

1. There are a number of findings that vary every year on the Local Government Financial Statements (LKPD) despite obtaining an Unqualified Opinion (WTP).
2. There are refunds to the Regional General Treasury Account that vary every year on the Regional Government Financial Statements (LKPD) despite obtaining an Unqualified Opinion (WTP).

The quality of LKPD is at least influenced by 5 variables, namely: 1) Implementation of Government Accounting Standards (SAP) in West Lampung Regency is guided by the West Lampung Regency Local Government Accounting Policy Number 55 of 2014 and the Regional Government Accounting System (SAPD) of West Lampung Regency Number 56 of 2014; 2) implementation of West Lampung Regency Regional Regulation Number 8 of 2008 concerning Principles of Regional Financial Management; 3) competence of Human Resources, which in the last three years (2019 - 2021), there are still employees who handle finance who do not have an educational background related to finance; 4) Government Internal Control System (SPIP) related to financial management supervision based on *Peraturan Bupati Lampung Barat Nomor 13 Tahun 2019* concerning Assessment, Control, and Risk Monitoring within the Regional Government; 5) Application of Information Technology (IT) related to regional financial management has been carried out as indicated by the provision of computers/laptops in all regional devices and the fulfillment of financial reporting has used several applications, however due to the fulfillment of Information Technology-based Financial Reports, changes have been made to applications used several times.

Literature Review

a. Government Accounting Standards

The Government Accounting Standards are one of the key aspects necessary to improve the quality of government financial management and reporting (Mahmudi, 2016). The ultimate goal of Government Accounting Standards is to improve accountability and reliability of government financial management (Darmawan, 2019).

standard government accruals and deferrals shall recognize income, expenditure, assets, liabilities, and equity in the financial reporting of provisions, it states that it is a government accounting standard for recognizing expenditures and funds. Regarding budget execution based on APBN / APBD (Lovell, 2014).

b. Regional Financial Management

Regional financial management refers to the practice of managing financial resources and operations within a specific geographic region. It involves overseeing the financial activities of organizations operating in a particular area, such as businesses, governments, or non-profit organizations (Mokrysz, 2016). The main goal of regional financial management is to optimize financial performance, ensure compliance with relevant regulations, and make informed decisions regarding investments, budgeting, risk management, and financial planning (Fauzi, 2016).

c. Human Resource Competencies

Human resources (HR) competencies refer to the knowledge, skills, and abilities that HR professionals should possess to effectively perform their roles and responsibilities. These competencies are essential for HR

professionals to contribute to the success of an organization and align HR practices with strategic goals. To sustain the transformation of the HR function, HR proficient must develop and demonstrate new competencies to effectuate changing roles and responsibilities (Dirani *et al.*, 2020).

HR competencies are generally defined as human-related concepts related to a set of behavioral aspects of effective performance of HR professionals in the workplace. As is well known, HR competencies are set of characteristics that contribute to effective performance of HR professionals and help companies successfully execute their business strategies in a competitive marketplace (Mufti *et al.*, 2016).

d. Government Internal Control System

A government internal control system refers to the processes, policies, and practices implemented within a government organization to ensure efficient and effective operations, reliable financial reporting, and compliance with laws, regulations, and policies. The purpose of an internal control system is to safeguard assets, prevent and detect fraud, and promote accountability and transparency in the use of public resources (Putri *et al.*, 2019). conclude that the internal controls focus on the protecting assets and complying with government laws and regulations. His PP 60 of 2008 establishes the existence of an internal control system to be implemented at the central and local government level (Bandiyono, 2021).

e. Information Technology Utilization

Information technology (IT) utilization refers to the effective and efficient use of technology systems, tools, and resources to support organizational operations, processes, and decision-making. In the context of government organizations, IT utilization plays a crucial role in improving efficiency, enhancing service delivery, and promoting transparency. The use of information technology can be utilised in various fields and purposes (Hidayatullah *et al.*, 2018). Technology is a tool created to assist individual human work in completing their tasks. Information technology functions to process data and produce outputs in the form of quality information. The information produced is relevant, accurate and timely and is used for certain purposes as a basis for decision making (Jarab *et al.*, 2023).

Methodology

This study examines and analyzes The impact of the application of the standards of government accounting, local financial governance, human resource, government internal control system, and the use of information technology on the quality of local government financial reports. Empirical study by the Lampung provincial government. The next step is to identify relevant hypotheses for theoretical and empirical research. Survey variables generated from hypotheses are equipped with survey tools. The data collection method uses questionnaires.

The methodology in this study is a quantitative method. Based on research explanations (studies that examine the causal relationship between two or more phenomena), this research is in the form of associative research with a causality type, namely research that explains the effect of independent variables on the dependent variable.(Osborne, 2011).

This study aims to determine the influence of the independent variable on the dependent variable. The independent variables in this study are Government Accounting Standards (SAP), Regional Financial Management, Human Resources Competence, implementation of the Government Internal Control System, and Utilization of Information Technology while the dependent variable is the quality of Local Government Financial Statements (LKPD). This research was conducted at the West Lampung Regency Government.

The population in this study was 3 people each from 44 regional apparatus in the West Lampung Regency environment or a total of 132 populations who were competent in Local Government financial reporting, namely the finance subdivision head, expenditure treasurer, and treasurer of goods. The sample is part of the population which can be reached and has the same characteristics as the population being. In the study through the Slovin's formula approach, 56.89 samples were obtained, however, researchers took the number of samples at 30 OPD x 3

People = 90 samples spread over 5 Agencies, 1 Office, 20 Departments, 2 Secretariats, 1 Inspectorate, 1 District. This sampling is based on the complexity of financial transactions that occur in the Regional Apparatus.

Result and Discussion

a. *descriptive analysis*

This research was conducted by taking the object of research at the West Lampung Regency OPD as many as 30 OPDs as a sample of the total population of 44 OPDs. The respondents of this study were the Head of the Finance Subdivision, the Treasurer of Expenditure, and the Treasurer of Goods. The results of the distribution of the questionnaire are described in the table below:

Table 1. Characteristics of Respondents Based on Education

No	Description	Responden	%
1	Senior High School Equivalent	5	5.60
2	D3 Equivalent	3	3.3
3	Undergraduate Degree	70	77.80
4	Master Degree	12	13,30
Total		90	100,00

Source: Processed data from SPSS 26, 2022.

Table 2. Characteristics of Respondents Based on Age

No	Description	Responden	%
1	18 until 25 years old	1	1.1
2	26 until 30 years old	2	2.2
3	31 until 35 years old	14	15.6
4	36 until 40 years old	22	24.4
5	> 40 years old	51	56.7
Total		90	100,00

Source: Processed data from SPSS 26, 2022.

Based on Table 1 and Table 2 above, it can be seen that the most dominant education of employees who handle the financial sector is Bachelor's degree at 77.80% and the most dominant age is above 40 years old at 56.7%.

b. *Multiple Linear Analysis*

Based on the research conducted, the output data of the regression estimation results are obtained in the following table:

Table 3. Regression Estimation Results Output

No	Variable	Estimate Coefficient	Beta	T	Sig.	Description
1.	Quality of Local Government Financial Statements (Y)	2,400	0,165	2,333	0,022	Significant Effect
2.	Government Accounting Standards(X ₁)	0,187	0,158	2,326	0,022	Significant Effect

3.	Regional Financial Management (X ₂)	0,260	0,271	3,289	0,001	Significant Effect
4.	Human Resource Competence (X ₃)	0,214	0,167	2,228	0,029	Significant Effect
5.	Government Internal Control System (X ₄)	0,215	0,214	2,255	0,027	Significant Effect
6.	Application of Information Technology (X ₅)	0,248	0,209	2,302	0,024	Significant Effect

Source: Processed data from SPSS 26, 2022.

The multiple regression analysis examines the magnitude of the impact of variables such as These include the implementation of government accounting standards, local financial management, human resource, government internal control system, and the utilisation of information technology in the quality of local government financial reporting. is used to predict . was used for the study of West Lampung Province). The following regression formula is obtained from the calculation results.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5$$

$$Y = 2,400 + 0,187X_1 + 0,260X_2 + 0,214X_3 + 0,215X_4 + 0,248X_5$$

$$\text{Sig.} = \quad 0,022 \quad 0,001 \quad 0,029 \quad 0,027 \quad 0,024$$

The regression equation can be interpreted as follows:

1. The regression constant value of 2,400 indicates that in Government Accounting Standards, Regional Financial Management, Human Resource Competencies, Government Internal Control Systems, and utilization of Information Technology with conditions $X = 0$, the application of Government Accounting Standards, Regional Financial Management, Human Resource Competencies, Government Internal Control Systems and utilization of Information Technology in West Lampung Regency is 2,400.
2. X_1 (Application of Government Accounting Standards) regression coefficient of 0.187 has a positive influence on Y (quality of Regional Government Financial Statements), meaning that if the Application of Government Accounting Standards improves with the assumption that other variables are constant, it may improve the quality of West Lampung Regency Regional Government Financial Statements by 0.187 times.
3. X_2 (Regional Financial Management) regression coefficient of 0.260 has a positive impact on Y (quality of Regional Government Financial Statements), meaning that if the Application of Regional Financial Management improves with the assumption that other variables are constant, it may improve the quality of West Lampung Regency Regional Government Financial Statements by 0.260 times.
4. X_3 (Human Resources Competence) regression coefficient of 0.214 has a positive influence on Y (quality of Local Government Financial Statements), meaning that if Human Resources Competence improves, assuming other variables are constant, it may improve the quality of West Lampung Regency Local Government Financial Statements by 0.214 times.
5. X_4 (Government Internal Control System) regression coefficient of 0.215 has a positive influence on Y (quality of Regional Government Financial Statements), meaning that if the implementation of the Government Internal Control System improves with the assumption that other variables are constant, it may improve the quality of West Lampung Regency Regional Government Financial Statements by 0.215 times.
6. X_5 (Application of Information Technology) regression coefficient of 0.248 has a positive influence on Y (quality of Regional Government Financial Statements), meaning that if the Application of Information

Technology improves with the assumption that other variables are constant, it may improve the quality of West Lampung Regency Regional Government Financial Statements by 0.248 times.

From the regression estimation results above, it can be seen that the Regional Financial Management variable has a higher influence than the other four variables on the quality of Regional Government Financial Statements in West Lampung Regency on the basis of a regression coefficient value of 0.260 (unstandardized coefficients) and a Beta value of 0.271 (standardized coefficients) with a significance of 0.001 or 0.1%.

c. *T-test (Partial Test)*

Then in order to ensure that each variable, The application of state accounting standards, local financial management, personnel competencies, state internal management systems, and application of information technology affect the quality of local government financial reports and are partially tested. From the calculation using the IBM SPSS 26 application presented in the attachment, the partial analysis value is obtained as follows.

Table 4. Partial Analysis Result

No	Variable	t- count	t-table	Prob.	Sig.	Description
1	Government Accounting Standards (X ₁)	2,326	1,9886	0,022	0,05	Significant Effect
2	Regional Financial Management (X ₂)	3,289	1,9886	0,001	0,05	Significant Effect
3	Human Resource Competence (X ₃)	2,228	1,9886	0,029	0,05	Significant Effect
4	Government Internal Control System (X ₄)	2,255	1,9886	0,027	0,05	Significant Effect
5	Application of Information Technology (X ₅)	2,302	1,9886	0,024	0,05	Significant Effect

(With significance $\alpha = 5\%$ two-way test)

Source: Processed data from SPSS 26, 2022

The criteria for the t-statistical test (Ghozali, 2016) if the t-test significance value is >0.05 and the calculated t-count $<$ t-table, then H_0 is accepted and H_1 is rejected. This means means that there is no effect between the independent variables on the dependent variable.

The t-test was conducted to test the research hypothesis regarding the effect of each independent variable partially on the dependent variable, from the table above the following calculations were obtained:

1. Variable Application of Government Accounting Standards (X₁)

Based on the t-test results, t_{hitung} (2.326) $>$ t_{tabel} (1.9886), Prob. Sig. 0.022 $<$ 0.05, meaning that H_0 is rejected and H_1 is accepted. Therefore, the variable application of Government Accounting Standards (X₁) has a significant effect on the quality of Local Government Financial Statements (Y) in West Lampung Regency.

2. Regional Financial Management Variable (X₂)

Based on the t-test results, t_{hitung} (3.289) $>$ t_{tabel} (1.9886), Prob. Sig. 0.001 $<$ 0.05, meaning that H_0 is rejected and H_1 is accepted. Therefore, the Regional Financial Management Variable (X₂) has a significant effect on the quality of Regional Government Financial Statements (Y) in West Lampung Regency.

3. Human Resources Competence (X₃)

Based on the t-test results, t_{hitung} (2. 228) $>$ t_{tabel} (1.9886), Prob. Sig. 0.029 $<$ 0.05, meaning that H_0 is rejected and H_1 is accepted. Therefore, the Human Resources Competency Variable (X₃) has a significant effect on the quality of Regional Government Financial Statements (Y) in West Lampung Regency.

4. Government Internal Control System (X₄)

Based on the t-test results, t_{hitung} (2. 255) $>$ t_{tabel} (1.9886), Prob. Sig. 0.027 $<$ 0.05, meaning that H_0 is rejected and H_1 is accepted. Therefore, the Government Internal Control System Variable (X₄) has a significant effect on the quality of Local Government Financial Statements (Y) in West Lampung Regency.

5. Application of Information Technology (X_5)

Based on the t-test results, t_{hitung} (2.302) > t_{tabel} (1.9886), Prob. Sig. 0.024 < 0.05, meaning that H_0 is rejected and H_1 is accepted. Therefore, the Information Technology Implementation Variable (X_5) has a significant effect on the quality of Local Government Financial Statements (Y) in West Lampung Regency.

d. Coefficient of Determination

R-squared calculates the contribution of the independent variable (X) to the dependent variable (Y). Based on data processing with IBM SPSS 26, we get the following results:

Table 5. Results of R Square Value Model Summary

No	Model	R	R Square	Adjusted R Square	Std. Error of The Estimate
1	1	.926a	.858	.849	1.930

a. Predictors: (Constant), X5_TI, X1_SAP, X3_SDM, X2_KEUDA, X4_SPIP

b. Dependent Variable: Y_KUALITAS_LKPD

Source: Processed data from SPSS 26, 2022 and t_{tabel} .

From Table 5 above, it can be seen that the contribution of the variables, which are the application of Government Accounting Standards (X_1), Regional Financial Management (X_2), Human Resources Competence (X_3), Government Internal Control System (X_4), and Information Technology Utilization (X_5) simultaneously to the quality of Regional Government Financial Statements (Y) West Lampung Regency by looking at R Square 0.858 or has an influence of 85.8% while the remaining residual variable (error value) of 14.2% (100% - 85.8%) is the remaining influence that comes from other variables that are not research variables in this study. The greater the R Square value, the greater the contribution of the influence of variable X on variable Y and vice versa.

Based on table 5 above, the R Square value is 0.858, This means that there is a very strong relationship between the independent variable (X) and the dependent variable (Y) based on coefficient intervals (Ghozali, 2007).

e. Partial Effect of Independent Variables on Dependent Variables

Based on the data in table 5 of the Partial Analysis Results above, all variable X has an influence on variable Y. The proportion of each variable X influences variable Y can be seen by calculating the Effective Contribution (SE) and Relative Contribution (SR). Effective Contribution is the contribution of the amount of influence given by the independent variable partially to the independent variable, with the formula:

$$SE(X)\% = \beta X \times \text{Correlation Coefficient } X \times 100\%$$

Relative Contribution is a measure that shows the magnitude of the contribution of the influence of an independent variable to the regression sum of squares, with the formula:

$$SR(X)\% = \frac{\text{Sumbangan Efektif (X)\%}}{R \text{ Square } \%} \times 100$$

Below is a table of the proportion of the influence of the independent variable on the dependent variable:

Table 6. Influence Proportion of Independent Variable on Dependent Variable

No	Variable	Regression Coefficient (Beta β)	Corelation Coefficient	R Square	Effective Contribution (X) (%)	Relative Contribution (X)
a	b	c	d	e	$f = \frac{c \times d \times 100}{100}$	$g = (f : e)$

1	Standar Akuntansi Pemerintahan (X ₁)	0,158	0,777		12,28	14,31
2	Pengelolaan Keuangan Daerah (X ₂)	0,271	0,856		23,20	27,04
3	Kompetensi Sumber Daya Manusia (X ₃)	0,167	0,818	0,858	13,66	15,92
4	Sistem Pengendalian Intern Pemerintah (X ₄)	0,214	0,870		18,62	21,70
5	Penerapan Teknologi Informasi (X ₅)	0,209	0,863		18,04	21,02
Jumlah					85,80	100,00

Source: Processed data from SPSS 26, 2022.

From table 6 above, it can be explained that the total effective contribution is 85.80% which means that the effect of variable X on variable Y is 85.80% with the breakdown that the Government Accounting Standards variable (X₁) is 12.28%, the Regional Financial Management variable (X₂) is 23.20%, Human Resources Competence (X₃) is 13.66%, the Government Internal Control System variable (X₄) is 18.62%, the Information Technology Implementation variable (X₅) is 18.04%, and the remaining 14.20% (100.00% - 85.80%) is influenced by other variables not included in this research variable.

From the data above, it can also be seen that the order of the level of influence of variable X on variable Y which is Regional Financial Management (X₂) with 27.04% has the greatest effect, then the Government Internal Control System (X₄) with 21.70%, Application of Information Technology (X₅) with 21.02%, Human Resources Competence (X₃) with 15.92%, and the least influence is the Government Accounting Standards variable (X₁) with 14.31%.

f. Analysis Results and Interpretation

Based on the results of the research above, it can be concluded that the respondents are mostly female (58.90%), over 40 years old (56.7%), have a Bachelor's degree (77.80%), specifications for other education majors which is outside social studies and accounting education (75.60%), and work in the financial sector for 6 to 10 years (32.20%).

The questionnaires distributed are all valid, indicated by $r_{hitung} > r_{tabel}$ 0.207 at N = 90 with all significance values <0.05 and are entirely reliable, indicated by a Cronbach Alpha (α) > 0.600 thus it is suitable for further testing. Based on the results of the classical assumption test, all questionnaires have a normal distribution of data marked with a One Sample Kormogorov-Smirnov Test Monte Carlo P-Value of 0.190 > 0.05, and there are no multicollinearity indicated by all independent variable tolerance values > 0.10 and VIF (variance inflation factor) values < 10 which means that there is no correlation between independent variables. The results of this test also show that the entire questionnaire does not occur heteroscedasticity characterized by the Sig. value. 2-tailed residuals with the Spearman Rank coefficient > 0.05 means that there is no correlation between the size of the data and the residuals as a result if the data is enlarged, it does not cause the residuals (errors) to enlarge as well. The test results also show that there is no autocorrelation, either positive or negative, characterized by $du \leq d \leq 4 - du = 1.7758 \leq 1.930 \leq 2.2242$ which is based on the model summary.

Further, the more detailed results of linear regression analysis will be explained to predicting the relationship between the independent variable and the dependent variable with the equation $Y = 2.400 + 0.187X_1 + 0.260X_2 + 0.214X_3 + 0.215X_4 + 0.248X_5$ from the results above are as follows:

Government Accounting Standards Variable (X₁)

The initial hypothesis stated that the application of Government Accounting Standards has an effect on the quality of West Lampung Regency Regional Government Financial Statements. Based on the criteria of the t-statistical test (Ghozali, 2016), if the significance value of the t-test is < 0.05 and the calculated $t_{hitung} > t_{tabel}$, then H₀ is rejected and H₁ is accepted which means that the independent variable has an influence on the dependent

variable. The results of the partial analysis test show a t_{hitung} value of $2.326 > t_{tabel}$ 1.9886 with a Significance Probability of $0.022 < 0.05$ and a coefficient estimate of 0.187 This means that the application of government accounting standards will have a positive and significant impact on the quality of annual accounts of local governments in West Lampung District. In other words, an increase of 1 unit in the application of the government accounting system will result in an increase of 0.187 in the quality of annual accounting of local governments in West Lampung District. Therefore, in this case, it can be concluded that the quality of the financial statements of local governments is, or is of higher quality, the more advanced the application of government accounting standards.

Regional Financial Management (X_2)

The initial hypothesis stated that the application of Regional Financial Management has an effect on the quality of the Regional Government Financial Statements of West Lampung Regency. The result of the partial analysis test shows the value of t_{hitung} (3.289) $> t_{tabel}$ (1.9886) with a significance probability of $0.001 < 0.05$ and a coefficient estimate of 0.260, which means that the Application of Regional Financial Management has a positive and significant effect on the Quality of Regional Government Financial Statements in West Lampung Regency. In other words, with an increase in the application of Regional Financial Management by one unit, the quality of Regional Government Financial Statements in West Lampung Regency will increase by 0.260, therefore, in this case, it can be says that the richer or the implementation of Local Government Financial, the stronger the quality of Local Government Financial Statements.

Human Resource Competence (X_3)

The initial hypothesis stated that the Human Resource Competence has an effect on the quality of the Regional Government Financial Statements of West Lampung Regency. The result of the partial analysis test shows the value of t_{hitung} (2.228) $> t_{tabel}$ (1.9886) with a significance probability of $0.029 < 0.05$ and a coefficient estimate of 0.214, which means that the Human Resource Competence has a positive and significant effect on the Quality of Regional Government Financial Statements in West Lampung Regency. In other words, with an improvement in the Human Resource Competence by one unit, the quality of Regional Government Financial Statements in West Lampung Regency will increase by 0.214, therefore, in this case, it can be says that the richer or the implementation of Local Government Financial, the stronger the quality of Local Government Financial Statements.

Government Internal Control System (X_4)

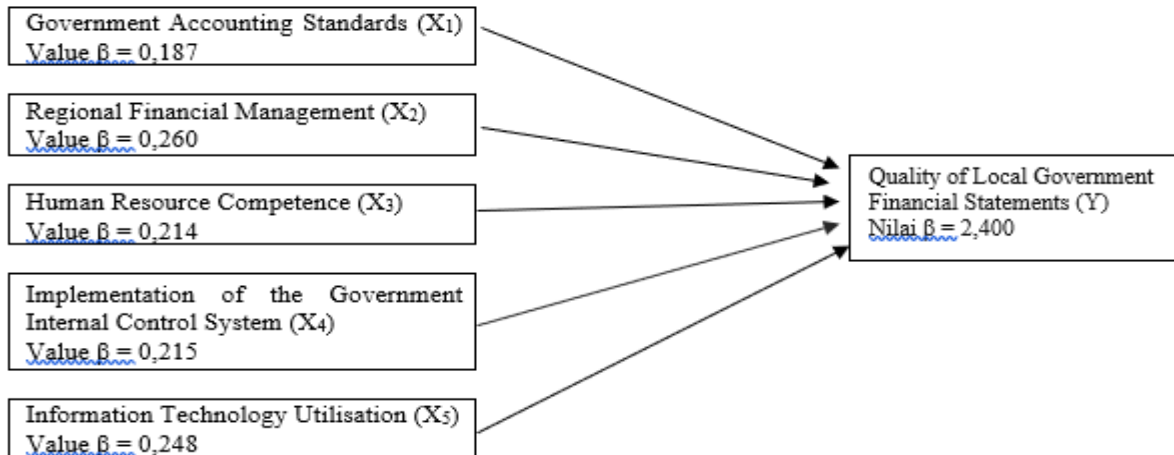
The initial hypothesis stated that the Government Internal Control System has an effect on the quality of the Regional Government Financial Statements of West Lampung Regency. The result of the partial analysis test shows the value of t_{hitung} (2.255) $> t_{tabel}$ (1.9886) with a significance probability of $0.027 < 0.05$ and a coefficient estimate of 0.215, which means that the Government Internal Control System has a positive and significant effect on the Quality of Regional Government Financial Statements in West Lampung Regency. In other words, with an improvement in the Government Internal Control System by one unit, the quality of Regional Government Financial Statements in West Lampung Regency will increase by 0.215, therefore, in this case, it can be says that the richer or the implementation of Local Government Financial, the stronger the quality of Local Government Financial Statements.

Information Technology Utilization (X_5)

The initial hypothesis stated that the Information Technology Utilization has an effect on the quality of the Regional Government Financial Statements of West Lampung Regency. The result of the partial analysis test shows the value of t_{hitung} (2.302) $> t_{tabel}$ (1.9886) with a significance probability of $0.024 < 0.05$ and a coefficient estimate of 0.248, which means that the Information Technology Utilization has a strong positive and statistically significant effect on the quality of Local Government Financial Statements in West Lampung Regency. In other words, with an improvement in the Information Technology Utilization by one unit, the quality of Regional Government Financial Statements in West Lampung Regency will increase by 0.248, therefore, in this case, it can

be says that the richer or the implementation of Local Government Financial, the stronger the quality of Local Government Financial Statements.

The following diagram illustrates the relationship between the application of government accounting standards, regional financial management, human resource capabilities, government internal management systems, and the use of information technology.



Description:

β = Beta; R Square = 0,858, Corelation "very strong"

Picture 1. Implementation of Government Accounting Standards in West Lampung Regency Empirical Study

From the results of the research above, it can be seen that the Regional Financial Management variable has a standardized coefficient of 0.260 or the highest effect and Government Accounting Standards has a standardized coefficient of 0.187 or the least effect on the quality of Local Government Financial Statements.

In this study, the variables that affect the quality of Local Government Financial Statements consist of all independent variables, namely Government Accounting Standards (X_1), Local Financial Management (X_2), Human Resources Competence (X_3), Government Internal Control System (X_4), and Utilization of Information Technology (X_5) all have a partially positive and significant effect.

Conclusion and Recommendations

a. Conclusion

1. According to the results of Hypothesis Test 1, there is a significant positive impact between government accounting standards on the quality of annual accounting of local governments in West Lampung District, and the application of government accounting standards is more appropriate. means , the quality of the resulting level of local government annual accounts will be improved.
2. Hypothesis 2 is tested, as a result, there is a significant positive impact during local financial management on the quality of local government financial reporting in West Lampung County. This means that the implementation of local financial management is more appropriate. When implemented, it improves the quality level of the resulting local government annual accounts.
3. As a result of Hypothesis Test 3, it was found that there is a positive and significant impact between the ability of the HR department on the quality of financial reports of local governments in West Lampung County. This means that the more capable your HR department is, the better your HR department is. The more human resources departments there are, the better the quality of the resulting local government financial reports.

4. According to the results of Hypothesis Test 4, there is a significant positive impact between the government's internal management system on the quality of financial reporting of the local government in West Lampung District, which is due to the influence of the government's internal management system. Better implementation means better government internal control systems. The better the management system, the higher the quality level of the resulting local government financial reports.
5. Hypothesis test 5. The results show that the use of information technology has a significant positive impact on the quality of financial reporting of local governments in West Lampung District. This means that the better the use of information technology, the better the quality of local government financial reports produced.

b. Recommendation

Based on the conclusions and limitations of the research mentioned above, the researcher's suggestions are as follows:

1. The West Lampung Regency Government needs to pay more attention to the application of Regional Government Accounting Standards, Regional Financial Management, Human Resources competence, implementation of the Government Internal Control System, and utilization of Information Technology in order to improve the quality of Regional Government Financial Statements as based on research all of these variables have a positive and significant effect.
2. The West Lampung Regency Government needs to pay more attention to the placement of employees who carry out financial or accounting and reporting functions in accordance with the background of accounting economics education.
3. For future researchers, researchers recommend researching with a larger population area and using different indicators to find out whether it will strengthen or weaken the research that the current researchers have done.

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