

The Effect Of Human Resource Quality, Use Of Information Technology And Internal Control System On The Value Of Skpd Financial Reporting Information In The Government Of Barito Kuala District

Anggara Pratama¹, Melania², Sylvia Yuanita Banjuradja³

^{1,2,3}Sekolah Tinggi Ilmu Ekonomi Pancasetia, Banjarmasin, Indonesia

ARTICLE INFO

Keywords:

Human Resource Quality, Utilization of Information Technology, Internal Control System, Financial Reporting Information Value.

Email :

haloangga@yahoo.com,
ernawati_stiepan@yahoo.co.id,
sylvia@stiepancasetia.ac.id

ABSTRACT

This study aims to analyze the Quality of Human Resources (X1), the Utilization of Information Technology (X2), and the Internal Control System (X3) on the Financial Reporting Information Value of Local Government Agencies (SKPD) in Barito Kuala Regency (Y) both simultaneously, partially, and dominantly. The research was conducted in July 2023, employing a quantitative data analysis method using a questionnaire as the research instrument distributed to 47 SKPD, with each SKPD represented by one respondent. The data analysis method utilized multiple linear regression analysis with the SPSS program. The research findings revealed an Adjusted R Square value of 0.656, indicating a strong correlation between X1, X2, and X3 significantly influence Y simultaneously. According to the t-test, only X3 had a significant partial impact on Y. Furthermore, X3 had the highest standardized coefficient beta, establishing its dominant influence.

Copyright ©2023 Jurnal Multidisiplin Sahombu. All rights reserved is Licensed under a [Creative Commons Attribution- NonCommercial 4.0 International License \(CC BY-NC 4.0\)](https://creativecommons.org/licenses/by-nc/4.0/)

INTRODUCTION

Financial accounting (government) in Indonesia is one of the areas in public sector accounting that has received great attention from various parties since the reformation in 1998. This is due to the new policy of the Government of the Republic of Indonesia, which reforms various things, including regional financial management. The reform was initially carried out by replacing Law Number 5 of 1974 concerning the Principles of Government in the Regions with Law Number 22 of 1999 concerning Regional Government, and Law Number 25 of 1999 which replaced Law Number 32 of 1956 concerning state and regional finances. The existence of regional autonomy as stated in Law Number 32 of 2004 concerning Regional Government and Law Number 33 of 2004 concerning the financial balance between the Central Government and Regional Government, requires the regional financial management system to be managed independently by the regions where this regional autonomy is a real form for the implementation of *good governance*. Accountancy sector public is system accounting used by institutions public as one of the tool accountability to public. Now there is increasing attention big to practice accounting carried out by institutions public, such as accountancy sector the government that gets demands from public For managed in a way transparent and responsible answer. In the era of autonomy, regions given authority and responsibility big answer For manage sources finance for the prosperity of the people in their regions. Decentralization administrative said, is intended For distribute

The Effect Of Human Resource Quality, Use Of Information Technology And Internal Control System On The Value Of Skpd Financial Reporting Information In The Government Of Barito Kuala District-Anggara Pratama et.al

authority, responsibility responsibility, and management sources finance For provide service public. Delegation not quite enough answer the especially concerning planning, funding, and delegation management functions government from Central Government to officials in the region, even until to a higher hierarchy low. This is have an impact on the functions and roles that must be played by regional officials.

According to Yosefrinaldi (2013), in management finance good area, Unit Work Regional Apparatus (SKPD) must own source Power quality human resources supported with background behind education accounting, often follow education and training, and have experience in the field finance. So that For apply system accounting, quality Human Resources (HR) the will capable understand logic accountancy with good. Failure source Power man Local Government in understand and apply logic accountancy will result in error report financial statements made and discrepancies report with established standards government (Soimah, S, 2014). Regional financial management every year will receive attention and assessment from the Audit Board of Indonesia (BPK) where all Regional Heads are required to be committed to continuously improving the Performance of Budget Implementation along with its accountability in a transparent and accountable manner. The WTP (Fair Without Exception) predicate is a requirement that is a target for Regional Heads along with all SKPDs and their ranks as regulated by Law No. 17 of 2003, Article 31, which states that regional governments are required to submit accountability for the implementation of the APBD in the form of financial reports that have been audited by the Audit Board of Indonesia (BPK).

The audit Opinion of the Audit Board of Indonesia (BPK) is often used as a measurement of regional performance in its external regional financial management so it becomes an obligation for the Regional Head and SKPD below it to continue to improve and enhance their performance by increasing various aspects including improving the quality of human resources, investment and strengthening the accounting-based informatics system followed by good supervision where for this matter a clear commitment is needed from the HR implementing financial reporting to achieve organizational goals. Report Finance Regional Government (LKPD) Government Barito Kuala Regency FY 2022, back to obtain Unqualified opinion Exception (WTP) from the Audit Agency Finance (BPK). The WTP opinion is the 8th in a row consecutive since LKPD FY 2015. Although Barito Kuala Regency received WTP opinion for the 8th time, report finance Regional Government (LKPD) still There is notes, for example in the 2021 LKPD, the BPK is still find problem related management finance area. Although thus impact problem said, is not material in influence fairness on presentation report finance. Problems that must be quick followed up among others; Management tax area Not yet orderly and optimal in frame increase Local Original Income; Management Shopping routine that has not been orderly; Giving loan without flower to farmer not optimal; and Asset Management is not optimal. So that although get WTP opinion, still There is a number of notes and recommendations. If followed up and completed means No problem, but If left alone especially repeat, can become findings. Besides that still existence personnel responsible finance answer to report SKPD finances are not from background education finance as well as No get training in a way adequate. Besides there are also 2 applications in management finance namely SIPD from The Indonesian Ministry of Home Affairs and FMIS

from BPKP made confusing government area in use application finance. Using SIPD application from the Indonesian Ministry of Home Affairs becomes a obligation for area Because issuance Regulation of the Minister of Home Affairs Number 70 of 2019 concerning System Information Regional Government, where government area required provide information Local Government in a system mutually exclusive applications connected and integrated with based on electronic as well as can accessed via network site official Ministry of Home Affairs, but SIPD application now This Still in development and still error found in its operation, so that government area work around with use application companion For Management finance in the region. With Thus, this should be a warning to local governments, as if it is not controlled and paid attention to, it could result in a decrease in the BPK opinion ranking in the years to come.

Table 1.1 BPK Opinion Year Budget 2017 to 2022, Barito Kuala Regency

Year	BPK Opinion
2014	Fair With Exception (WDP)
2015	Fair Without Exception (WTP)
2016	Fair Without Exception (WTP)
2017	Fair Without Exception (WTP)
2018	Fair Without Exception (WTP)
2019	Fair Without Exception (WTP)
2020	Fair Without Exception (WTP)
2021	Fair Without Exception (WTP)
2022	Fair Without Exception (WTP)

Source: BPKAD, Barito Kuala Regency (2023)

Based on the data above It is known that Barito Kuala Regency experienced a decline in the 2015 LKPD The previously Reasonable Increase With Exception (WDP) becomes Fair Without Exception (WTP) and success maintain WTP opinion up to LKPD TA 2022, improvement and success maintain opinion during eight year consecutive is a very proud achievement, even though in achieve WTP a lot very found obstacles and problems. But with various appropriate efforts and actions so that government area For BPK audit in 2022 returns get WTP opinion.

On progress effort in compilation report finance experience various obstacles, including like quality source Power human beings who are still Not yet adequate, training that has not been evenly distributed, problems in operation application until systems and procedures are lacking get attention more at the SKPD level.

Table 1.2 Last education Manager Report Finance in SKPD

Last education	Number of people)
D1/D2/D3	18
S1	22
S 2	7
Total	47

Data sources processed author (2023)

Based on the data above majority personnel manager report finance educated last S1 followed diploma and final education Masters/S2 education.

Table 1.3 Application Management Regional Finance Kuala Regency

Year	Applications used
< 2007	WS, Lotus and manual
2007 - 2008	Application independent from Barito Kuala
2009 - 2020	SIMDA from BPKP
2021	SIMDA from BPKP and SIPD from Ministry of Home Affairs of the Republic of Indonesia
2022 - 2023	FMIS from BPKP and SIPD from Ministry of Home Affairs of the Republic of Indonesia
2024	FMIS from BPKP and SIPD-RI from Ministry of Home Affairs of the Republic of Indonesia

Data sources processed author (2023)

With publication Regulation of the Minister of Home Affairs Number 70 of 2019 concerning System Information Regional Government, where government area required provide information Local Government in a system mutually exclusive applications connected and integrated with based on electronic as well as can accessed via network site official Ministry of Home Affairs. In the regulation The Ministry of Home Affairs indicated that use SIPD application from Ministry of Home Affairs of the Republic of Indonesia for Management finance in the region. But This SIPD application Still in stage development and many more very found problems and errors, so area take the initiative use application companion in Management finance area, in matter This FMIS application from BPKP. With use of 2 applications at a time Enough troublesome personnel in each SKPD, because 1 data must be inputted in 2 applications different and things This Enough troublesome for the managers finance in SKPD.

Table 1.4 Regulations and Regulations Regent related to with Management Regional Finance

Regulation / Regent	About
Regional Regulation No. 7 of 2022	Management Regional Finance
Regent Regulation No. 1 of 2023	Systems and Procedures Management Regional Finance
Regent Regulation No. 7 of 2023	Procedures for Budgeting, Implementation and Administration, Reporting and Accountability and Monitoring and Evaluation of Grants and Social Assistance

Data sources processed author (2023)

Based on the data above, Barito Kuala Regency has make regulation Good regulation area and also regulation regent about Management finance area, regulations This become guidelines in Implementation finance area. The Value of Financial Reporting Information of a Regional Government is a picture of government performance that will be measured and assessed by users of information. To provide quality information, financial reports must have four characteristics as stated in Government Regulation Number 71 of 2010 concerning Government Accounting Standards, namely relevant, reliable, comparable and understandable. To obtain good Financial Information Value, Human Resources are needed who have qualified qualities who understand and comprehend and can make financial reports quality, useful and have information value that can be used and measured by users of the report.

In making and presenting Financial Reports, of course, an instrument is also needed that is very helpful so that it can be presented on time, nowadays with the development of the world of technology, the Regional Government also uses integrated Information Technology in compiling, creating and presenting financial information. The better the Information Technology owned by the Regional Government, the more helpful and supportive it will be so that the Information presented becomes better. The value of Financial Report Information is made through a long process in the budget year, so that in the implementation of activities it becomes good and correct, the Regional Government must form an Internal Control System which becomes the SOP for budget implementers and financial employees so that all implementation of activities is carried out according to the rules that have been set. If the Government Internal Control System is implemented properly, it will be able to minimize errors that can have bad consequences when making financial reports and of course the financial reports made will provide good information value for users or auditors.

Literature Review

Various studies about factors Information Value Reporting Finance has Lots conducted by researchers. Research the as as follows: Research conducted by *Ni Putu Kardiasih, Ni Kadek Sinarwati, Ni Luh Gede Erni Sulindawati, 2016 and Debby Nadya Edlin, 2018* with results study Utilization Technology Information influential positive and significant to implementation standard accountancy government based on accrual.

Study Dewi Puspita Sonia in 2016, with results study utilization technology information influential significant to mark information reporting finance. Rahman Arif's research, 2017, with results study Utilization technology information No influential significant positive to quality information report finance government area, and research by Made Ayu Darmayani et al. (2014) found that government area Regency Buleleng Still Not yet capable use in a way maximum Technology Information although technology the has available.

Dewi Puspita Sonia (2013) proves it in a way empirical that system government internal control own influence reliability to mark information reporting finance. Based on description the allegedly there is a connection positive between the System Internal Control and with Information Value Reporting Finance Government. Based on research by Debby Nadya Edlin, 2018, with results study System Government Internal Control No influential significant to Quality Report Finance. And still Lots Again study similar. In general Details runway theory For every variables studied will explained as following

Quality Human Resources (X1)

Man is one of the dimensions important in organization. Organizational performance is highly dependent on the performance of source the power that is in it. All source Power in organization impact direct to his success and well-being organization. So that various effort increase productivity organization must started from repair productivity source Power human. Therefore that, understanding about behavior organization become very important in frame increase its performance in effort achievement objective organization.

Transparency and accountability management finance area is as A implementation policy public in practice, for manage organization need Quality source Power adequate human being from aspect quantity and expertise. Quality source Power is ability somebody or individual in A organization or system For carry out functions or his authority For reach objective in a way effective and efficient (competence, experience, and adequate information). Quality can become reject measuring ability source Power in his ability reach performance, for produce outputs and results. Based on description said, can known that Quality source Power man capable support organization with talent, abilities, skills, creativity, work as well as encouragement. Although aspect technology and economy develop fast and progress, without aspect source quality power difficult hopefully goals organization can achieved (Soimah, S, 2014).

Quality source Power man is ability source Power man For carry out duties and responsibilities the answer given to him with supplies sufficient education, training and experience adequate. Source Power man is a supporting pillar main at a time the mover wheel organization in business realize vision and mission as well as objective from organization Therefore. it should confirmed that management source Power man done as good as maybe to be able to give contribution optimally in effort achievement objective organization. In the management finance good area, SKPD must own source Power quality human resources, supported with background behind education accounting, often follow education and training, and have experience in the field finance. So that For apply system accounting, resources Power quality human resources the will capable understand logic accountancy with good. Failure source Power man Local Government in understand and apply logic accountancy will result in error report financial statements made and discrepancies report with established standards government.

Quality source Power man own significant influence to reliability reporting finance a organization. Reporting reliable finance is very important in provide accurate, relevant and relevant information trusted to users report finance. As for the indicators source Power humans as put forward by (Anggraeni DT, 2014), namely:

- a. Education Level (X1.1)
It is ability from staff part accounting / finance in carry out his job based on background Background of Education.
- b. Training (X1.2)
It is training obtained staff part accounting / finance
- c. Experience (X1.3)
It is adequate experience from staff part accounting / finance For finish task or responsibility given to him.

Utilization Technology Information (X2)

Technology information can interpreted as a technology used For processing data, including process, obtain, organize, store, manipulate data in various method For produce quality information, namely relevant, accurate and precise information time, which is used For needs personal, business, and government and is strategic information For taking decision. Technology This use a set computer For processing data, system network For connect One computer with other computers in accordance with needs, and technology telecommunication used so that data can be distributed and accessed globally.

So it can be said that information technology is all integrated methods or tools used to collect data, process and send or present electronically into information in various formats that are useful for users. Meanwhile, technology computers (*hardware, software, database, network, internet*) for processing and storage information that also works as technology communication For distribution information. Technology information (IT) has Lots function and role for organization. Function from technology information is collect data, process data, produce data, store and search back data. And the role from technology information is function operational, function *monitoring* and *control*, function *planning and decision* and function *communication*.

The use or implementation of technology in an organization's operational activities will make things easier effectiveness and efficiency of work, both personally and inter- units, or as a whole. In its implementation, the plan strategic technology information always in tune with plan organization, so that every implementation technology information can give mark for organization. Information technology in organizations is expected to support the organization's ability to overcome environmental uncertainty.

Utilization technology information is use optimally from computers (mainframe, mini, micro), devices software, database, network internet, (intranet), electronic commerce, and other types other related with technology. Indicators utilization technology information referring to research (Hamzah, 2009) in (Winidyaningrum, 2010), namely:

- a. Data processing, processing information, system management and work processes in a way electronics. (X2.1)
- b. Utilization progress technology information for service public can accessed in a way easy. (X2.2)

System Internal Control (X3)

Internal control is a process, which is influenced by sources Power human and system technology information, which is designed For help organization reach a objective certain. System Internal Control has role important Because system internal control is procedure or designed system For control, supervise, direct, measure source Power a organization in order to be able to reach a purpose. System the can used by management For planning and controlling operation organization, help provide information reliable accounting For report finances, and ensure compliance applicable laws and regulations.

System internal control is basically covering organization, methods and coordinated measures For guard riches organization, check accuracy and reliability of financial data, encouraging efficiency and fulfillment policy management (Mulyadi, 2017) or in another definition, internal control is policies and procedures that protect treasure organization from

possibility abuse, ensure that information has served in a way accurate and ensure that regulation has obeyed as should be.

In general In general, internal control is part from each system used as procedures and guidelines implementation operational company or organization certain. While System Internal control is gathering from integrated, related and interrelated internal controls support One with the others. Then the system internal control can grouped into two parts, namely:

1. Internal accounting control (*internal accounting control*) Internal accounting control covering agreement, separation between function operations, storage and recording as well as supervision physique on riches.
2. Internal administrative control (*internal administrative control*) Internal administrative control covering improvement efficiency efforts, and encourage obeyed policy leadership, for example analysis statistics, study time and motion, training programs, and control quality activity company.

Control accounting and administrative important for organization company and also organization government, because aiming streamline operation activities and encourage obeyed wisdom management that has set. Good management play a role important in prevention and detection embezzlement (*fraud*), so that capable realize goals and support control accountancy organization (Soimah, S, 2014). System Internal Control (SPI) is a method For directing, supervising, and measuring source Power a organization, as well as play a role important in prevention and detection embezzlement (*fraud*). Indicator Internal Control Components Internal control according to Mahmudi (2016:21) is:

1. Environment control (X3.1)
Environment Control Environment control covers standards, processes, and structures that become runway the implementation internal control within organization in a way comprehensive. Environment control reflected from the atmosphere and impression created by the board of commissioners and management peak about importance internal control and standards expected behavior.
2. Assessment risk (X3.2)
Evaluation risk is a dynamic and iterative process for recognize (identify) and assess (analyze) risks on achievement objectives. Identified risks furthermore compared to with level tolerance the risks that have been set.
3. Activity Control (X3.3)
Activities control covers prescribed actions through a set of policies and procedures (eg. procedure operation standard or SOP) for help ensure implementation directions management in frame minimize risk on achievement objective.
4. Information and communication (X3.4)
Entity need information for the sake of implementation not quite enough answer internal control that supports achievement Goal. Management must acquire, produce, and use relevant and quality information, whether originating from from internal and external sources external, for support components other internal controls functioning as should be.
5. Monitoring (X3.5)

Monitoring must can evaluate quality from internal control implemented. Monitoring This must covers review and evaluation in a way continuous and carried out on all level organization.

Information Value Reporting Finance (Y)

The value of regional government financial reporting information is said to be valuable if the information can provide the information needed by users of financial reports, both internal and external, which information can be used for decision making, performance evaluation and accountability.

Useful information for users is information that has value. According to suwardjono (2005,p.111) value information is ability information For increase knowledge and belief user in taking decision for information the can support in taking decision and can understood by the users, then information accountancy must have a number of characteristics required qualitative.

Characteristics qualitative report finance is sizes normative that is necessary realized in information accountancy so that make information in report finance own value and useful for user. In the Regulation Government Number 71 of 2010 Concerning Standard Accountancy Government There is four characteristics qualitative the main thing that can become indicators for reporting finance government can fulfil the desired quality, namely:

1. Relevant (Y.1)

Financial reports can be said to be relevant if the information contained therein can influence user decisions by helping them evaluate past or present events, and predict the future, as well as confirm or correct the results of their past evaluations. Thus, relevant financial report information can be linked to the intended use. Information can be said to be relevant if it meets the following requirements: Has feedback *value*, Has predictive *value*, Is timely, Complete.

2. Reliable (Y.2)

Can be said reliable If The information in the financial statements is free from misleading understanding and material errors, presents every fact honestly, and can be verified. Information may be relevant, but if its nature or presentation is unreliable, then the use of the information can potentially mislead and harm users of the financial statements.

3. Comparable (Y.3)

Users should be able to compare an entity's financial statements between periods to identify trends in financial position and performance and to compare financial statements between entities to evaluate the financial position, performance and changes therein relatively. Therefore, the measurement and presentation of the financial impact of similar transactions and other events are carried out consistently. The information contained in the financial statements will be more useful if it can be compared with the financial statements of previous periods or the financial statements of other reporting entities in general. Comparison can done internally and externally. Comparison internally can done when a entity apply policy same accounting from year to the year. Comparison in a way external can done when compared entities apply policy the same accounting. If entity government apply policy more accounting Good than policy current accounting applied, changes the expressed in the period changes occur.

4. Understandable (Y.4)

The information presented in government financial reports is said to be understandable to users and is stated in form as well as adjusted terms within the limits of the users' understanding. To that, users should be assumed to have sufficient knowledge of the reporting entity's activities and operating environment, as well as existence will user For learn the information in question.

Testing hypothesis This used For know existence influence or No between variable dependent with independent. In research This served hypothesis as following:

- H1 Quality Human Resources, Utilization Technology Information and Systems Internal control has an effect significant in a way simultaneous On the Value of Information Reporting SKPD Finance in Government Barito Kuala Regency
- H2 Quality Human Resources, Utilization Technology Information and Systems Internal control has an effect significant in a way partial On the Value of Information Reporting SKPD Finance in Government Barito Kuala Regency
- H3 Variable System Internal control has an effect dominant On the Value of Information Reporting SKPD Finance in Government Barito Kuala Regency

METHOD

Multiple Linear Regression Test

Types of research This including in type research that is of a nature *explanation* knowledge can classified into types study *causality* that is research that wants to look for explanation in form connection because cause - effect between a number of draft or a number of variable or several strategies developed in management and directed For describe existence because consequence between a number of the situation described in variables and above base That be pulled A conclusion general. In terms of this, in the research This For know Influence Quality Human Resources, Utilization Technology Information and Systems Internal Control Over Information Value Reporting SKPD Finance in Government Barito Kuala Regency.

Population is a generalized area consisting of above: object / subject that has quality and characteristics certain conditions set by researchers For studied and then withdrawn in conclusion Sugiyono (2014). With thus can concluded in study This yng become population is every employee Management finances in the SKPD in charge answer to report Finance in Government Barito Kuala Regency has a population of 47 people is Number of SKPD in the Government Barito Regency.

Saturated sampling technique is technique determination sample when all member population used as sample. So from that, Author choose sample use saturation sampling technique Because amount relative population small. Amount sample in the study This totaling 47 people, where each SKPD has 1 person.

RESULT AND DISCUSSION

Result

Output results statistics shown in the table following:

Table 5.16 Multiple Linear Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	T hitung	Ttabel	Sig.
	B	Std. Error	Beta			
(Constant)	4.268	3.405		1.253		.217
X1	.093	.093	.100	1.000	1.681	.323
X2	.137	.181	.113	.761	1.681	.451
X3	.531	.121	.674	4.384	1.681	.000
R = .823 ^a			F hitung = 30.181			
R Square = .678			F Tabel = 2.822			
Adjusted R Square = .656						

Source: Processed Primary Data (2023)

In table 5.16 we can see The Adjusted R Square value is 0.656 or 65.6 % coefficient correlation that shows level connection between variables X1, X2 and X3 against variable Y. Correlation value shows level connection strong because it is between 0.600 and 0.799, which means that the research model is able to explain changes in Information Value Reporting Finance public by 65.6%. While the rest (100% - 65.6% = 34.4%) is explained by other factors not used in this study. Based on table 5.16, then known equality regression multiple as following:

$$Y = 4,268 + 0.093 X1 + 0.137 X2 + 0.531 X3 + e$$

Where

- a. Constant value own mark positive of 4,268. Positive sign It means show one- way influence between variable independent and variable dependent. This is can interpreted if variable Quality Human Resources (X1), Utilization Technology Information (X2) and Systems Internal Control (X3) if the value is 0, then variable Information Value Reporting Finance (Y) will as much as 4,268
- b. Coefficient value regression variable Quality Human Resources (X1) 0.093 is positive, which means that existence connection one way between Quality Human Resources and variables Information Value Reporting Finance. This means that if the Human Resource Quality variable increases by one unit, the Information Value Reporting Finance will also increase of 0.093 with assumption that variable other still constant.
- c. Coefficient value regression variable Utilization Technology Information (X2) 0.137 is positive, which means that existence connection one way between variable Utilization Technology Information and variable Information Value Reporting Finance. This means that if the variable Utilization Technology Information increases by one unit then the Information Value Reporting Finance will also increase of 0.137 with assumption that variable other still constant.
- d. Coefficient value regression variable System Internal Control (X3) 0.531 is positive, which means that existence connection one way between variable System Internal Control and Variables Information Value Reporting Finance. This means that if the System variable Internal Control increases by one unit then the Information Value Reporting Finance will also increase of 0.531 with assumption that variable other still constant.

Hypothesis Testing

F-Test

F statistical test is intended For test whether in a way simultaneous variable independent X1, X2 and X3 have influence to variable dependent Y. Result value significance testing (Sig.F) as following:

Table 5.18 F-Test Results

Model	Sum of Squares	df	Mean Square	F hitung	Sig.
Regression	425.327	3	141.776	30.181	.000 ^b
1 Residual	201.993	43	4.698		
Total	627.319	46			

Source: Processed Data Researcher (2023)

Anova Test or F test, obtained Sig. F value is more small from α ($0.000 < 0.05$), then the Ftable value seen in the table distribution For significant 0.05 with $df_1 = (K-1)$ and $df_2 = (nk)$, where k = number variables (free+bound) and n = number sample former regression. So, $df_1 = (4-1) = 3$ and $df_2 = (47-4)=43$. The results obtained For Ftable of 2.822 and F- count amounting to 30,181, with thus can concluded F- count more big from F- table value then the regression model Can used For know influence in a way together on the Value of Information Reporting Finance.

t-test

This t-test aiming For know There is whether or not the influence of X1, X2 and X3 in partial to Y. Withdrawal decision done based on comparison t- value of each coefficient with t table, with level significant 5%. If t count < t table then Ho is accepted, this means variable independent No influential to mark variable dependent. While if t count > t table then Ho is rejected and Ha is accepted, this is means variable independent influential to variable dependent.

Table 5.19 t-Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	4.268	3.405		1.253	.217
1 X1	.093	.093	.100	1.000	.323
X2	.137	.181	.113	.761	.451
X3	.531	.121	.674	4.384	.000

Source: Processed Primary Data (2023)

In the research This table can seen in the table distribution For significance 0.05 with $df = nk$. Where k = number variables (free+bound) and n = number sample former regression. So, $df = 47-4 = 43$ so that obtained For table amounting to 1,681

Based on the t-test results are listed in the table on can seen that:

- a. Variable X1 Quality Human Resources obtained sig. value = 0.323 (Sig. Value > 0.05) and also has t- value count more than 1,000 small from t- table value of 1,681, with thus can known variable Quality Human Resources in a way partial No influential significant to Information Value variable Reporting Finance.

- b. Variable X2 Utilization Technology Information obtained sig. value = 0.451 (Sig. Value > 0.05) and also has t- value count by 0.761 more small from t- table value of 1,681, with thus can known variable Utilization Technology Information in a way partial No influential significant to Information Value variable Reporting Finance.
- c. X3 System Variable Internal Control is obtained sig. value = 0.000 (Sig. Value < 0.05) and also has t- value count by 2,390 more big from t- table value of 1,681, with thus can known variable System Internal Control in general partial influential significant to Information Value variable Reporting Finance.

Dominance Test

Testing variable dominant free influence variable bound in one multiple linear regression model with use Standardized Coefficients Beta value. With determination results, the more tall Beta value, then the more big its influence to variable bound. Here results testing Standardized Coefficients Beta value:

Table 5.20 Standardized Coefficients Beta

Model	Standardized Coefficients	
	Beta	
(Constant)		
1 X1		.100
X2		.113
X3		.674

Source: Processed Data, 2023

Based on results testing known on the variable Quality Human Resources to obtain value 0.100, variable Utilization Technology Information to obtain value 0.113, then on the variable System Internal Control obtains value 0.674, with thus can concluded in variables System Internal control entry own mark highest, which means System Internal control entry most dominant influence on the Value of Information Reporting SKPD Finance in Government Barito Kuala Regency.

Discussion

Quality Human Resources, Utilization Technology Information and Systems Internal control has an effect significant in a way simultaneous on the Value of Information Reporting SKPD Finance in Government Barito Kuala Regency

Anova Test or F test, obtained Sig. F value is more small from α ($0.000 < 0.05$), then F- table value as big as 2.822 and F- count amounting to 30,181, with thus can concluded F- count more big from F- table value then the regression model Can used For know influence in a way together to Information Value Reporting Finance. This matter state that in a way simultaneous third variable free namely Quality Human Resources, Utilization Technology Information and Systems Internal control has an effect significant in a way simultaneous on the Value of Information Reporting SKPD Finance in Government Barito Kuala Regency. Quality Human Resources (HR) has role crucial in increase expertise, competence and accountability in management SKPD finance. Trained human resources with Good will capable compile report accurate and precise finance time, and ensure reliability of the data presented in report. Utilization Technology Information become an important pillar in efficient

and integrated financial data processing. With utilise technology accurate information, the process of collecting, processing and reporting financial data can optimized, reduced risk error humans, and improve accessibility information for stakeholders interest. System Internal Control (ICC) has vital role in guard integrity and security of financial data. SPI helps in supervise implementation activity finance, detect early potential risk, and ensure compliance to applicable regulations and standards. With effective SPI, the level of trust stakeholders interest to report SKPD finances will increase. So that quality Human Resources, utilization Technology Information, and systems Internal Control plays a role in a way simultaneous in Increase the Value of Information Reporting SKPD Finance in Government Barito Kuala Regency. With strengthen third aspect said, the government area can give report more finances transparent, accurate and reliable, so that support taking more decisions good and encouraging participation active from stakeholders interest in management finance public.

Quality Human Resources and Utilization Technology No influential significant, Information and Systems Internal control has an effect significant in a way partial On the Value of Information Reporting SKPD Finance in Barito Kuala Regency Government

1. Quality Human Resources No influential significant in a way partial To Information Value Reporting SKPD Finance in Government Barito Kuala Regency

Quality Human Resources obtained sig. value = 0.323 (Sig. Value > 0.05) and also has t- value count more than 1,000 small from t- table value of 1,681, with thus can known variable Quality Human Resources in a way partial No influential significant to Information Value variable Reporting Finance. Study This find that Quality Human Resources No own significant influence in a way partial on the Value of Information Reporting SKPD Finance in Government Barito Kuala Regency. This means, based on findings this, level quality Human Resources in government Barito Kuala Regency area does not impact in a way partial to relevance and quality information in report SKPD finances. Next also the results study find that background behind education, training received and experience No influential significant to mark information reporting SKPD finances. Absence influence significant in a way partial between quality Human Resources with Information Value Reporting SKPD finances are caused by Because in compilation report SKPD finances in Barito Kuala Regency have use application, so that make it easier in compilation report finance. With existence application This although quality source Power man No adequate still No influence significant to mark information reporting SKPD finances.

2. Utilization Technology Information No influential significant in a way partial On the Value of Information Reporting SKPD Finance in Government Barito Kuala Regency

Utilization Technology Information obtained sig. value = 0.451 (Sig. Value > 0.05) and also has t- value count by 0.761 more small from t- table value of 1,681, with thus can known variable Utilization Technology Information in a way partial No influential significant to Information Value variable Reporting Finance. Based on results study Utilization Technology Information No influential significant on the Value of Information Reporting SKPD Finance in Government Barito Kuala Regency with probabability significance value that is more big from 0.05 research results also show that technology information No own significant role in increase mark Information Reporting SKPD Finance in the Barito Kuala Regency Government. This also means that Realization of Information Value Reporting SKPD Finance in

Government Barito Kuala Regency does not depends significant on the technology used. A number of reasons that can be explained is:

- a. Still being done compilation report finance manually.
Although has available application For compilation report finance, but in Barito Kuala Regency the preparation report finance No do in full through system application but Still more Lots do compilation report finance manually. Although done manually, results report finance recognized by the auditors from BPK and stated appropriate, proven with Barito Kuala Regency received opinion reasonable without exceptions.
- b. Limited internet access.
Application finances used use internet access in its use. For a number of area located Far from center city, internet access becomes a constraints. So that For areas that are not own internet access still use recording finance manually, thing This No obstruct in compilation report finance, because manual notes will be compiled moment done reconciliation.
- c. Limitations Application
Information finances generated from application Still limited, so that part report the necessary finances Still arranged manually.

Based on reason above, so that technology information No influence significant to mark information reporting SKPD finances.

3. System Internal control has an effect significant in a way partial On the Value of Information Reporting SKPD Finance in Government Barito Kuala Regency

System Internal Control is obtained sig. value = 0.0 00 (Sig. Value < 0.05) and also has t- value count by 2,390 more big from t- table value of 1,681, with thus can known variable System Internal Control in general partial influential significant to Information Value variable Reporting Finance. Based on results study System Internal control has an effect significant on the Value of Information Reporting SKPD Finance in Government Barito Kuala Regency with probability significance value that is more small of 0.05. The results are indicates that system internal control in SKPD in the Government Barito Kuala Regency has adequate. Internal control in increase mark reporting SKPD finances can caused by several matter following:

- a. Data accuracy and reliability
Internal control helps confirm the data used in reporting SKPD finances are accurate and can reliable. Every transactions and activities has supported with proof valid and completed transactions get authorization from authorized party before distributed. This ensures that report finance reflect situation real finances.
- b. Transparency and accountability
Effective internal control help create transparency in management finance and improve accountability in the reporting process SKPD finances.
- c. Security asset
Internal control also helps protect asset organization from abuse or loss, which can influence the condition reported finances
- d. *Standard Operating Procedure* (SOP)

Internal control is also visible with existence *Standard Operating Procedure* (SOP). SOPs are important Because ensure consistency, efficiency and safety in the process of work, giving clear guidance for employees and reduce risk error.

e. Monitoring

Internal control also allows leader can do inspection sudden to notes accounting and doing monitoring notes accountancy in a way periodically.

With Thus, the System Effective Internal Control will influential significant in a way partial help ensure that report SKPD finance in the Government Barito Kuala Regency provides mark relevant, reliable and quality information tall For taking more decisions Good **Variables System Internal Control has influence dominant On the Value of Information Reporting SKPD Finance in Government Barito Kuala Regency**

Based on results testing known on the variable Quality Human Resources to obtain value 0.100, variable Utilization Technology Information to obtain value 0.113, then on the variable System Internal Control to obtain value 0.674, with thus can concluded in variables System Internal Control own mark highest, which means System Internal Control enter most dominant influence to Information Value Reporting SKPD Finance in the Barito Kuala Regency Government. With dominant influence System Internal Control, report SKPD finance in the Government Barito Kuala Regency becomes more reliable, relevant, and accurate. This is contribute to the improvement quality taking decisions and support transparency as well as accountability in management finance public

CONCLUSION

The purpose of this study is to determine and analyze the factors that influence the value of financial reporting information of SKPD in the Barito Kuala Government. Based on results research and discussion that has been done, then can withdrawn conclusion as following: Quality Human Resources, Utilization Technology Information and Systems Internal Control influential significant in a way simultaneous on the Value of Information Reporting SKPD Finance in Government Barito Kuala Regency. R value with mark of 0.823 or 82.3% is coefficient correlation that shows level connection between variable Quality Human Resources, Utilization Technology Information and Systems Internal Control to Information Value Reporting SKPD Finance in Government Barito Kuala Regency. Quality Human Resources in a way partial No influential significant to Information Value variable Reporting Finance. Utilization Technology Information in a way partial No influential significant to Information Value variable Reporting Finance. System Internal Control in general partial influential significant to Information Value variable Reporting Finance. System Internal Control enter most dominant influence to Information Value Reporting SKPD Finance in Government Barito Kuala Regency.

REFERENCES

Anggraeni DT, (2016). Faktor – Faktor Yang Mempengaruhi Keterandalan Pelaporan Keuangan Pemerintah Daerah (Studi pada SKPD di Kabupaten Sidoarjo). Skripsi. Program Studi Akuntansi. Sekolah Tinggi Ilmu Ekonomi Indonesia

- Bastian, Indra. (2014). Sistem Pengendalian Manajemen Sektor Publik. Cetakan 1, Jakarta : Salemba Empat
- Basuki, Agus Tri dan Nano Prawoto. 2016. Analisis Regresi dalam Penelitian Ekonomi dan Bisnis: Dilengkapi Aplikasi SPSS dan Eviews. Rajawali Pers, Jakarta
- Celviana, Widianingrum, Rahmawati, 2010. Pengaruh SDM dan Pemanfaatan Teknologi Informasi Terhadap Keterandalan dan ketepatan waktuan Pelaporan Keuangan Pemerintah daerah dengan variabel intervening pengendalian intern akuntans, studi empiris, di pemda subosukawonosseraten, Simposium Nasional Akuntansi XII Purwakarta
- COSO. (2013). *Internal Control – Integrated Framework: Executive Summary*, Durham, North California, May 2013
- Debby Nadya Edlin, (2018), Pengaruh Kualitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi Dan Sistem Pengendalian Intern Pemerintah Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Dengan Komitmen Organisasi Sebagai Variabel Moderating (Studi Empiris Pada OPD Kota Dumai). Vol 1 No.1
- Dewi Puspita Sonia, (2016), Pengaruh Kapasitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi, Sistem Pengendalian Intern Pemerintah Terhadap Nilai Informasi Pelaporan Keuangan Pemerintah Daerah (Studi Empiris Pada Satuan Perangkat Kerja Daerah Kabupaten Kampar). Vol 3 No.1
- Faristina Rosalin, (2011). Faktor-Faktor Yang Mempengaruhi Keandalan Dan Timeliness Pelaporan Keuangan Badan Layanan Umum (Studi pada BLU di Kota Semarang). Skripsi. Universitas Diponegoro Semarang
- Ghozali, Imam, 2005. *Aplikasi Analisis Multivariate Dengan Program SPSS*, Edisi Ketiga, Badan Penerbit Universitas Diponegoro, Semarang
- Gilardi, Fabrizio (2001). *Principal agent models go to Europe : Indeendent regulatory agencies as ultimate of delegation. Paper preentd at the ECPR General Conference, Canterbury (UK), 6-8 September 2001*
- Halim, Abdul. (2014). Akuntansi Sektor Publik : Akuntansi Keuangan Daerah. Salemba Empat, Jakarta.
- Husnan dan Pudjiastuti. (2012). Dasar-Dasar Manajemen Keuangan. UPP STIM YPKN Yogyakarta
- Ikhsan, Arfan, dkk. 2014. Metodologi Penelitian Untuk Akuntansi dan Manajemen. Bandung: Citapustaka Media.
- Jatmiko, Dadang Prasetyo. (2017). Pengantar Manajemen Keuangan. Cetakan Pertama. Diandra Kreatif. Yogyakarta
- Kasmir, (2016). Analisis Laporan Keuangan. PT. RajaGrafindo Persada, Jakarta.
- Made Ayu Darmayani, dkk, Pengaruh Kualitas Sumber Daya Manusia, Penerapan Sistem Informasi Pengelolaan Keuangan Daerah (SIPKD), dan Pengendalian Intern Terhadap Nilai Laporan Keuangan pada Bagian Keuangan Setda Kabupaten Buleleng. Tesis. Universitas Pendidikan Ganesha
- Mahmudi. (2016). Analisis Lapoan Keuangan Pemerintah Daerah. Edisi Ketiga, Yogyakarta: UPP STIM YKPN
- Mardiasmo.(2002). Akuntansi Sektor Publik. Andi Offset, Yogyakarta