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
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The Effect of Human Resource Competency and Implementation of SIMDA on the Quality of Financial Statement at BPKAD Office of Gorontalo City

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Abstarct

This empirical study was intended to analyze, measure, and discuss the effect of human resource competency and the implementation of regional financial management information system on the quality of financial statement at BPKAD office of Gorontalo City.. Based on the initial study and research problem, hence the research used a quantitative approach and supported by ex post facto method. The technique of data analysis employed multiple regression. The findings of this study include: first, there has been a significant effect of human resource competency on the quality of financial statement at BPKAD office of Gorontalo City. Second, there has been an important effect of the Implementation of Regional Financial Management Information System on the quality of financial statement at BPKAD office of Gorontalo City. Third, there has been a contribution of the effect of human resource competency and Implementation of Regional Financial Management Information System simultaneously on the quality of financial statement at BPKAD office of Gorontalo City. Based on the previous conclusions, it is recommended: 1) To improve the human resource competency in regard of the use of regional financial management apps through training and advanced technical guidance activities, 2) To make an effective use of regional financial apps in various institutions in Gorontalo City government, 3) that further research should examine the effect of other factors on the quality of financial statement.

Keywords: *Effectiveness; Collection; Compliance; PAD*

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INTRODUCTION

One of vital aims of regional autonomy is realizing significant and responsible independence. In addition, another aim by Habibi and Nugroho (2018) is developing competitiveness among regions and improving accountability in regional government administration. Financial statement develops rapidly in the globalization era, particularly in the information presentation. The financial statement is expected to provide obvious formation about certain work unit activity in one accounting period. The financial statement that provides information is needed by various parties such as regional government as an institution that is trusted by the community in managing state finances. The government is the highest authority in managing State finances as well as possible to achieve Good Government Governance. This is indicated by qualified accountability and transparency of financial reporting. Siswanto (2011) argues that the quality of financial statement is information that is expected to be able to provide assistance to users to draw financial, economic decisions. Mahmudi (2010) expresses that financial statement is not the only information as a basis for decision making. The main concern in regional financial governance is accountability. According to Suardi (2003), accountability is a form of obligation to account for success or failure of the implementation of the organization's mission in achieving goals and objectives that have been previously set, through certain accountability media that is carried out periodically.

The government as an institution according to Partono (2000), must make financial statement as form of accountability due to: 1) the government rules and controls significant resources; 2) the use of these resources by the government can have a broad impact on people's welfare and economy; and 3) there is separation between the management and ownership of these resources. Therefore, according to Ariesta

(2013), as a form of accountability, the information will be useful if it can underpin decision making and is reliable. In line with that, Arfianti (2011) also suggests that information that is useful for users is information that has value. As one form of accountability in the government, this matter is regulated in Law Number 17 of 2003 about State Finances and Law Number 32 of 2004 about Regional Government. The concrete efforts to realize transparency and accountability in government financial management, both the central government and regional government, are by submitting accountability statement in the form of financial statement. The created government financial statement must meet the punctual principle and be prepared by following Government Accounting Standard in accordance with Government Regulation Number 24 of 2005.

However, numerous phenomena in which government financial statement presented inappropriate data with regulation was recorded with lots of deviation discovered by Supreme Audit Agency (henceforth called by BPK or *Badan Pemeriksa Keuangan*). To be able to create a qualified financial statement, there should be a competent human resource which implements the accounting system. Likewise, in government work units, it is necessary to have a human resource who understands and is competent in government accounting and regional finance to create a qualified one. Therefore, Kadarisman (2019: 17) states that the continuity of government duties and national development highly rely on perfection of State Civil Apparatus. According to Hasibuan (2000), competency is a fundamental characteristic of a person related to the effectiveness of individual performance in work. Human as the main element, does affect the success and competition of the organization. Thus,

human resource is associated with the formal design system in a particular organization to determine effectiveness and efficiency seen from a person's talent to realize organizational goals.

Besides competency, another important factor which affects the quality of the financial statement is the use of financial management information system. According to Mcleod (2010), management information system (MIS) is a computer-based system that provides information for users who have the same needs. In order to achieve a qualified category of government financial statement, thus its preparation must be carried out by skilled human resource and supported by the implementation of Regional Financial Management Information System (*SIMDA KEUANGAN*) technology. The purpose of *SIMDA Keuangan* implementation is to present timely, complete, and accurate financial statement by the regional government for each period.

Regional Financial and Asset Management Agency (henceforth called by BPKAD or *Badan Pengelolaan Keuangan dan Aset Daerah*) of Gorontalo City is a Regional Government Work Unit that implements the Management Information System in its financial management and aiming to create a qualified financial statement. However, the implementation of the financial statement submitted by the financial management work unit in Gorontalo City has not fully met the timeliness. Therefore, the condition affects the quality of the financial statement to be remaining in a sufficiently good category. Based on the preliminary study in the field, inaccurate time in preparing financial statement could cause delays in the transfer of funds from the central government. Likewise, the frequency of data errors in the preparation of financial statement was still found. Therefore, it is very important

to improve human resource in financial management and the use of financial application-based management information system (*SIMDA*). This is also reinforced by the result of previous research that became a reference in this research, including 1) Lumintang D. Natalia, 2015. Analysis of the Implementation of Financial Regional Management Information System (*SIMDA*) in BPK-BMD of Manado City Government. 2) Sukirman. Thesis. 2012. Analysis of the Effect of Development of Regional Management Information System (*SIMDA*) on Organizational Performance in the Regional Secretariat of Subang District.

Based on previous background and studies, this research analyzes the Effect of Human Resource Competency and Implementation of Management Information System on the Quality of Financial Statement at BPKAD office of Gorontalo City.

RESEARCH METHOD

The research applied a quantitative approach, with ex post facto method. According to Sugiyono (2010: 7), ex post facto is a study conducted to examine event that has occurred and then trace back to find out the factor that can cause the events. The method aimed to measure the symptoms associated with the effect of human resource competency and the effect of the implementation of Regional financial management information system (*SIMDA Keuangan*) and the quality of financial statement in BPKAD of Gorontalo City. The approach used was multiple regression. The research design was based on procedures that allow researchers to test the research hypothesis, so that they could reach a conclusion whether there is significant effect between human resource competency and the implementation of *SIMDA* on the quality

of financial statement both partially and simultaneously.

RESULT AND DISCUSSION

1. Effect of Human Resource Competency on the Quality of Financial Statement in BPKAD of Gorontalo City.

The research finding and hypothesis testing 1 obtained T_{count} for 5.706 with a significance level of 0,000 which showed significant effect caused by probability value that was lower than significance level or $0,000 < 0,05$, so that H_0 was rejected, and H_a was **accepted or significant**. The result defined that there was a significant effect of human resource competency on the quality of financial statement. In addition, it meant if human resource competency variable was good, therefore it would create a more qualified financial statement.

The finding has been supported by empirical research finding, which discovered that human resource competency did support completion of qualified financial statement. Based on the result of observation, human resource competency frequently required adjustment with the newest information system. To anticipate the problem, hence work unit leader involved all employees, including regional financial statement administrator in various financial training. The financial statement was also a product created by the accounting field or discipline. The importance of regional financial statement was particularly used to 1) find out the value of economic resource used to run government operation activities, 2) assess the financial condition, 3) evaluate the effectiveness and efficiency of the work unit in financial reporting, and 4) help determine compliance with prevailing legislation.

To achieve maximum result, the organization must pay attention to its human resource capabilities. The undeniable reality is that human is an important and the most prioritized resource due to based on various existing resources, human resource is the only one having varied attitudes, behaviors, traits, characters, and actions, and rational thinking skill, especially in the preparation of the regional financial statement. Therefore, based on the result of analysis and discussion, this research has proven empirically that there was a certain effect of human resource competency on the quality of financial statement in BPKAD of Gorontalo City.

2. Effect of the Implementation of Regional Financial Management Information System on the Quality of Financial Statement in BPKAD of Gorontalo City.

The research finding and hypothesis testing 2 obtained T_{count} of 2.312 with a significance level of 0.025 which indicated significant effect, due to the probability value obtained is higher than the significance level or $0.025 < 0.05$, thus H_0 was rejected, and H_a was **accepted or significant**. This implied that if the implementation of regional financial management information system variable was good, hence it would create a more qualified financial statement. The finding was supported by the result of the researcher's observation in the field who found that the implementation of the financial management information system was an important factor applied to BPKAD office of Gorontalo City. The implementation aimed for regional financial management to create fast, and accurate financial statement. The results of field observation also showed that prior to

using the *SIMDA* apps, the administrators reported financial statement through manual mechanism so that there would be a delay in the completion, due to it was not in accordance with the specified time. To overcome this problem, a system was created that greatly helped financial administrators in creating a qualified financial statement.

Financial statement in the form of balance sheets, budget realization statement, cash flow statement, and notes to financial statements must be presented in accordance with Government Regulation Number 24 of 2005 concerning on Government Accounting Standard. Therefore, the regional government needs a certain system that can create a financial statement and other financial information in a more comprehensive manner which includes information on the regional financial position, financial performance condition, and accountability of regional government. In order to carry out the standardization of government accounting, an information technology-based regional financial management system was prepared that could assist Regional Government in creating relevant, fast, accurate, complete, and verifiable financial information.

The development of information technology as a support for the financial management system has been performed by creating regional financial application program, namely the *SIMDA Keuangan* implementation program as an improvement from the previous version. This *SIMDA Keuangan* refers to Government Regulation Number 58 of 2005 concerning on Regional Financial Management and Minister of Home Affairs Regulation Number 13 of 2006 concerning on Guidelines for Regional Financial Management. *SIMDA Keuangan* is intended to assist the regional government

in managing their regional finances from planning to financial reporting in order to achieve good governance. Therefore, based on the result of analysis and discussion, this research has proven empirically that there was a certain effect of the Implementation of Regional Financial Management Information System on the quality of financial statement in BPKAD of Gorontalo City.

3. Simultaneous Effect of Human Resource Competency and Implementation of Regional Financial Management Information System on the Quality of Financial Statement in BPKAD of Gorontalo City.

The research finding found that Anova test produced F value of 60,997 while based on F table with $df = 2$, $n = 51$, it obtained F table for 3.18 or F count $> F$ table with a significance level (probability number) of 0,000. The regression model could be used in predicting the dependent variable if the significance/ probability number (sig) was < 0.05 or F count $> F$ table. Due to the significant number was $0.000 < 0.05$ and F table $60.997 > 3.18$, this meant that the simultaneous effect between X_1 (HR competency) and X_2 (the implementation of regional financial management information system) to variable Y (quality of financial statement) was significant, and this regression model has been proper to use in predicting the quality of financial statement. Furthermore, the result of summary model, the value of $R = 0.706$ with the value of R-Square (determination) of 0.706 and meant that the quality of financial statement (Y) was affected for 70.60% by HR competency and the implementation of regional financial management information system while the rest ($100\% - 70.60\% = 29.40\%$) was caused by other variables

which were not included in the data analysis process.

A financial management information system is a system applied to present more widespread information to interested parties. The system that always uses electronic data processing technology by using computer technology, will improve the level of work efficiency. Furthermore, the management information system can communicate all output produced from each subsystem, which is then integrated into information needed for management in the decision making. Public sector organizations, particularly government organizations, are work units that are obliged to submit their financial statement to the public.

The government is a public sector organization that provides services to the community and is booster and facilitator in the success of the development. The qualified financial statement presentation is needed in development. Therefore, according to Bastian (2010: 297), the objectives of public sector financial reporting are 1) providing information about resources, allocation and use of financial resources, 2) providing information about how the work unit funds its activities and meets its cash needs, 3) providing information that is useful to evaluate the work unit's ability to finance its activities and fulfill its obligation and commitment, 4) providing information about the financial condition of work unit and changes that occur, 5) providing overall information that is useful in evaluating work unit performance regarding service costs, efficiency, and achievement of goals.

In order to realize fast, precise and accurate regional financial management practices, the Finance and Development

Supervisory Agency (BPKP or *Badan Pengawasan Keuangan dan Pembangunan*) has developed a computer application system that can process financial transaction data into a financial statement that can be utilized at any time. While the Regional Financial Management Information System (*SIMDA*) is an application-based technology system developed to support the achievement of accountability for regional government in case of financial reporting. This application is expected to be able to help the regional government in the preparation of planning and budgeting, as well as the implementation and administration of the Regional Budget and the accountability of the Regional Budget. (www.BPKP.go.id)

The Regional Financial and Asset Management Agency (BPKAD) of Gorontalo City is one of the Regional Government Work Units (SKPD) that has implemented *SIMDA* as a financial management information system and financial reporting information system. There are many *SIMDA* application packages implemented by BPKAD Gorontalo City based on the necessary, which one of them is *SIMDA Keuangan* that helps work units process financial data and report the financial data to the agencies above. BPKAD of Gorontalo City has implemented *SIMDA* since 2009, at the beginning of its implementation, this system still encountered several technical issues related to the financial reporting process. However, the output of this system is more structured than the manual system. Therefore, based on the research findings and discussion, this research has proven empirically, that simultaneously there was an effect of human resource competency and the Implementation of Regional Management Information System

(SIMDA KEUANGAN) on the quality of financial statement in BPKAD of Gorontalo City.

CLOSING

Conclusion

Based on the results of analysis and discussion, some conclusions are drawn as follows: 1) human resource competency has a significant effect on the quality of financial statement at BPKAD office of Gorontalo City. 2) The implementation of Regional Financial Management Information System (SIMDA KEUANGAN) has a significant effect on the quality of financial statement at BPKAD office of Gorontalo City. 3) Human resource competency and the Implementation of Regional Financial Management Information System (SIMDA KEUANGAN) simultaneously have a significant effect on the quality of financial statement at BPKAD office of Gorontalo City.

Recommendation

Based on the earlier conclusions, the researcher suggests 1) To improve HR competency regarding the use of *SIMDA Keuangan*, through independent training or mentoring of BPKP as the creator of SIMDA apps. Thus, the presentation of the financial statement will be timely, complete, and accurate. 2) To make effective use of regional financial apps in various related institutions in Gorontalo City government environment, 3) that further research should examine the effect of other factors on the quality of financial statement.

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