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Analysis of Factors Affecting Quality Regional Government Financial Report in Indonesia

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ABSTRACT

This study examines the influence of human resource competence, information technology, leadership support, and leadership commitment on the quality of financial reports. The research was conducted using individual respondents from State Civil Apparatus (ASN) employees working at the Regional Financial and Asset Management Agency (BPKAD) of North Sulawesi Province and Bali Province. Data were collected through questionnaires distributed via Google Forms. A total of 100 valid responses were analyzed using validity and reliability tests, followed by the Ordinary Least Squares (OLS) method. The findings reveal that human resource competence has a positive and significant effect on the quality of financial reports, indicating that employees with stronger knowledge, skills, and expertise are more capable of producing accurate and reliable reports. Information technology also shows a positive and significant influence, suggesting that advanced technological systems improve efficiency, accuracy, and timeliness in financial reporting. In addition, leadership support significantly enhances report quality by providing adequate direction, resources, and organizational encouragement. Leadership commitment was also found to have a positive and significant effect, demonstrating the importance of strong managerial dedication to transparency, accountability, and reporting standards. Overall, these factors play a critical role in improving the quality of public sector financial reporting.

Keywords: Quality of Financial Reports; HR Competence; Information Technology; Leadership Support; Leadership Commitment

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INTRODUCTION

Every organization, whether profit-oriented or non-profit, has a goal: the continuity of activities. The continuity in question is related to the sustainability of every organizational activity for now and in the future. Related to this goal, the organization needs a means that can be a mirror in providing information about the organization's past, present, and future condition. Information about the organization's condition can be in the form of financial or non-financial information. These pieces of information can be obtained from internal and external sources within the organization. Internally, information is obtained based on the results of reports made by the organization. Meanwhile, information is obtained externally based on the results of studies and analyses conducted by parties external to the company, such as information reports from official government and non-government institutions.

Concerning finance, this information is very important and needed by every organization and other parties related to the organization. It is essential because financial information contains a picture of the organization's condition from a financial perspective, relating to the amount of resources and the use of resources owned by the organization. This information is needed because the organization and external parties obtain data and a basis for decision making. In addition, financial information is a means of accountability for organizational management.

Financial factors are important indicators for the sustainability of an organization in the future. If analogized with the human body, the role of finance is the same as the role of blood for the human body. How important is blood for the human body? Just as important are financial factors for an organization. Organizations that experience financial problems will directly affect the smoothness and continuity of organizational activities. This is because every organizational activity cannot be separated from financial factors as an element of financing. Therefore, all parties related to the organization need information about the economic condition.

Every organization that operates normally will undergo a financial administration process. The final result of monetary administration is expressed in the form of economic data reporting. Financial data reporting contains data related to the use and receipt of organizational finances. The government, in this case, the Central and Regional governments, is an organization. This is based on the condition that government organizations have characteristics, namely, having goals and targets, having activities carried out by a group of people, and coordinating tasks and authority. Referring to these characteristics and their activities, government organizations also require financial factors for financing.

The final result of government financial management is the government financial report. PP No. 39 of 2007 states that state and regional financial reporting is a form of accountability of the Central and Regional Governments in the form of financial reports carried out periodically and in stages. Specifically regarding regional governments, PP No. 12 of 2019 states that regional government financial reporting is the process of preparing and presenting regional government financial reports by reporting entities as a result of consolidating the financial reports of Regional Work Units (SKPD) as accounting entities.

Referring to PP No. 12 of 2019, regional government financial reports include budget realization reports, reports on changes in excess budget balances, balance sheets, operational reports, cash flow reports, equity change reports, and notes to financial statements. Regional government organizations must produce all of these financial reports. However, in addition to making information about financial reports, local governments must also produce quality financial reports. The quality financial report in question meets the qualitative characteristic criteria. PP No. 71 of 2010 states that the qualitative characteristics of financial reports are normative measures that need to be realized in accounting information so that it can fulfill its objectives. The desired characteristics of the quality of financial reports are relevance, reliability, comparability, and understandability.

In this study, the researcher argues that several factors can influence the government's efforts to improve the quality of financial reports. These factors include Human Resources competence, information technology, leadership support, and commitment.
Human resource competence provides services based on knowledge, skills, and attitudes. Properly implementing human resource competence will increase the quality of financial reports (Jatmiko et al., 2020). Another thing that affects the quality of financial reports is the use of information technology. Where information technology offers the speed of transaction processing and report preparation, it can also store large amounts of data and minimize errors. Therefore, information technology in the form of hardware or software is needed to improve the quality of reports (Binawati, 2022).

Leadership support is also important in the quality of financial reports employees prepare. Leadership support is a positive attitude of leadership in responding to something done by employees (Saifuddin, 2011). The support of the leadership can help the organization control and maintain communication, provide positive moral and material encouragement, and provide a sense of psychological security and comfort in working. Support and commitment from leaders are very important, where leaders must commit to provide consistent and consistent support in achieving organizational goals. (Susilo 2002). So that it can produce accountable and transparent financial reports according to the provisions.

The reason for choosing these factors is based on the idea that these four factors dominate every practice of preparing quality financial reports. Referring to these considerations, the researcher believes a more in-depth investigation is needed. The in-depth investigation is intended to obtain empirical evidence related to the influence of the factors in question on the government's efforts to meet the objectives of quality financial reporting. This is formulated in the following hypothesis:

Hypothesis Development

The Influence of Human Resource Competence on the Quality of Regional Government Financial Reports

Human Resource Competence is a person's ability based on knowledge, skills, and attitudes in service. A person who has good competence will be able to complete work efficiently and effectively. Based on the explanation above, it can be hypothesized as follows:
H1: Competence Human Resources increase the Quality of Regional Government Financial Reports

The Influence of Information Technology on the Quality of Regional Government Financial Reports

Information Technology is a tool that helps in data processing. Information technology in the form of computers and networks provides many benefits in terms of accuracy and speed of producing something. Therefore, using information technology can help accelerate the processing of transaction data and present financial reports without losing

the value of information, namely timeliness (DeLone & McLean, 2003). Based on the explanation above, it can be hypothesized as follows:
H2: Information Technology increase the Quality of Regional Government Financial Reports

The Influence of Leadership Support on the Quality of Regional Government Financial Reports
According to research from (Xu et al., 2003), the support of management leaders, both top and middle management, affects the quality of data produced by government accounting standards. Therefore, leadership support has a very big influence on employee performance in providing better quality local government financial reports. Based on the explanation above, it can be hypothesized as follows:
H3: Leadership support increase the quality of local government financial reports.

The Influence of Leadership Commitment on the Quality of Regional Government Financial Reports

The commitment of the leadership in an organization can provide a sense of security and comfort for every employee who works. The commitment of the leadership is very important in managing regional finances. The leadership of an organization will do everything so that the goals of the organization can be achieved, ensuring the quality of the financial reports produced is good. Based on the explanation above, it can be hypothesized as follows:
H4: Leadership commitment increase the quality of local government financial reports.

LITERATURE REVIEW

Quality of Regional Government Financial Reports
The quality of financial reports is a fundamental indicator of accountability and transparency in public sector governance. Regional government financial reports are expected to provide relevant, reliable, comparable, and understandable information for stakeholders, including policymakers, oversight institutions, and the public. In Indonesia, the quality criteria of government financial statements are regulated under Government Regulation No. 71 of 2010 concerning Government Accounting Standards. High-quality financial reports support evidence-based decision making, improve budget control, strengthen public trust, and reduce information asymmetry between government institutions and society. Conversely, poor-quality reports may create inefficiency, weaken fiscal discipline, and increase the risk of fraud and mismanagement. Previous studies confirm that the quality of government financial reports is influenced by organizational, technological, and behavioral factors, making it a multidimensional outcome that requires integrated managerial efforts (Jatmiko et al., 2020; Tandirerun et al., 2022).

Human Resource Competence
Human resource competence refers to the knowledge, technical skills, professional ability, and attitudes possessed by employees in carrying out their duties effectively. In the public financial management context, competent employees are essential for applying accounting standards, preparing accurate reports, conducting reconciliations, and ensuring compliance with regulations. Competency is commonly developed through formal education, professional training, experience, and continuous learning. Human capital theory explains that employees with higher competence generate better organizational outcomes because they can process information more efficiently and solve problems more effectively. In government institutions, weak competency often results in reporting delays, recording errors, and poor disclosure quality. Empirical evidence shows that competence significantly improves the quality of regional financial

statements because qualified personnel can implement accounting procedures consistently and professionally (Aprisyah & Yuliati, 2021; Binawati, 2022).

Information Technology

Information technology plays a strategic role in modernizing public financial administration. It includes the use of accounting software, integrated databases, digital reporting systems, cloud storage, and communication networks that facilitate data processing and monitoring. According to information systems theory, technology enhances organizational performance when supported by users, processes, and governance mechanisms. In financial reporting, technology improves accuracy, timeliness, data security, and accessibility while reducing manual errors and duplication. For regional governments, the implementation of e-budgeting, e-reporting, and computerized accounting systems can accelerate the preparation of financial statements and improve compliance with reporting deadlines. Prior studies indicate that the effective use of information technology positively contributes to report quality, particularly when systems are reliable and employees are adequately trained to operate them (Binawati, 2022; Widaryani & Kiswanto, 2020).

Leadership Support

Leadership support refers to the extent to which leaders provide direction, motivation, resources, and encouragement to employees in accomplishing organizational tasks. Supportive leaders create a work climate that values accountability, collaboration, and performance excellence. In the context of financial reporting, leadership support may include allocating budgets for training, improving systems, monitoring work progress, and reinforcing adherence to accounting standards. Organizational support theory suggests that when employees perceive strong support from management, they become more motivated and committed to achieving organizational goals. As a result, work quality and compliance behavior improve. In public institutions, leadership support is particularly important because financial reporting involves coordination across units, strict deadlines, and regulatory complexity. Therefore, strong managerial support can substantially enhance the quality of government financial statements.

Leadership Commitment

Leadership commitment is the degree to which leaders consistently prioritize organizational goals, uphold governance values, and maintain responsibility for achieving performance targets. Commitment differs from support because it emphasizes persistence, responsibility, and long-term dedication rather than immediate assistance. In public financial management, committed leaders strengthen internal control systems, promote ethical conduct, ensure transparency, and continuously evaluate reporting processes. Stewardship theory explains that leaders who act as responsible stewards of public resources are more likely to prioritize accountability and institutional sustainability. Strong commitment from leaders also shapes organizational culture by signaling that integrity and compliance are strategic priorities. Consequently, employees are encouraged to prepare financial statements carefully and responsibly. Studies in the public sector suggest that leadership commitment is a critical determinant of sustainable reporting quality and governance effectiveness.

Hypotheses Development

Human resource competence is expected to improve the quality of regional government financial reports because knowledgeable and skilled employees are more capable of applying accounting standards, minimizing errors, and producing timely reports. Competent staff also adapt more easily to regulatory changes and technological developments. Therefore, higher competency should lead to better reporting outcomes.

H1: Human resource competence positively affects the quality of regional government financial reports.

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Information technology enables faster transaction processing, more accurate data recording, and efficient report generation. Digital systems also improve data integration and reduce the risk of manual mistakes. When governments utilize technology effectively, reporting quality is likely to increase.
H2: Information technology positively affects the quality of regional government financial reports.

Leadership support provides employees with guidance, motivation, and adequate resources to complete reporting tasks effectively. Supportive leaders also encourage compliance and coordination across departments, which contributes to higher-quality financial statements.
H3: Leadership support positively affects the quality of regional government financial reports.

Leadership commitment reflects strong managerial dedication to accountability, integrity, and governance objectives. Leaders who are highly committed are more likely to sustain internal controls, monitor reporting processes, and ensure compliance with standards. This commitment should improve the quality of financial reporting.
H4: Leadership commitment positively affects the quality of regional government financial reports.

Conceptual Framework
The conceptual framework of this study explains that human resource competence, information technology, leadership support, and leadership commitment function as independent variables that influence the dependent variable, namely the quality of regional government financial reports. The framework assumes that improvements in these four organizational factors will strengthen the relevance, reliability, comparability, and understandability of financial statements produced by regional governments.

RESEARCH METHOD

This study will focus on BPKAD (Regional Asset Financial Management Agency) in North Sulawesi Province and Bali Province. BPKAD is a work unit with several functions. One is an accounting entity that carries out financial administration and prepares SKPD financial reports for implementing and accounting for the APBD. This research will be conducted in 2024.

The sampling technique used was purposive sampling, which is sampling from the population based on a criterion in the form of consideration (Indriantoro & Supomo, 2002). The sample for this study consisted of employees who worked as heads of accounting and reporting subdivisions, sections, monitoring sections, and accounting and reporting staff at BPKAD.

This research used quantitative analysis methods, including the Ordinary Least Squares method and the Validity and Reliability test. Data processing was done using the SPSS 26 program.

The researcher uses multiple linear regression analysis to test the previously established hypothesis. Multiple regression analysis is a study of the dependence of one variable, called the dependent variable, on one variable, namely the explanatory variable, to estimate and/or predict the average value of the dependent variable if the explanatory variable value is already known. The explanatory variable is often called the independent variable. The multiple regression analysis model is as follows:

$$Y = f(X_1, X_2, X_3, X_4)$$

Then it is formed into an econometric model with the following equation:

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

Where:

Y = Quality of Financial Reports
X_1 = Human Resource Capability
X_2 = Information Technology
X_3 = Leadership Support
X_4 = Leadership Commitment
α = Constant/ Intercept
β = Regression Coefficient
e = Standard Error

A statistical test is carried out to determine the significance level of each regression coefficient of the independent variable (free variable) on the dependent variable (bound variable).

Data management is carried out using the analysis method with the Ordinary Least Squares (OLS) model to analyze the relationship between dependent and independent variables. The OLS method is used to obtain parameter estimates and analyze the influence of independent variables on dependent variables. This research includes simultaneous testing (F-test), individual testing (t-test), and testing the accuracy of estimates (R2).

RESULTS

Data Validity Test

The research that has been collected has been processed to test the quality of the data in the form of validity and reliability tests. From the results of the validity test conducted with the help of the SPSS version 26 program showed that the correlation coefficient of *Person Moment* for each question item with the total score of the variables of Financial Report Quality (Y), Human Resource Capability (X1), Information Technology (X2) Leadership Support (X3) and Leadership Commitment (X4). Reliability testing in this study used the *One-shot* Test, meaning only one measurement. Then, the results were compared with other questions, or in other words, the correlation between the answers to the questions was measured. The following are the results of the validity and reliability tests:

Table 1. Reliability Test

Variables	Item	R count	R table	*Cronbach's Alpha*	Information
Quality of Financial Reports	1	0. 722	0. 1966	0.783	Valid and reliable
	2	0. 799	0. 1966		
	3	0 .655	0. 1966		
	4	0. 765	0. 1966		
	5	0. 465	0. 1966		
	6	0. 473	0. 1966		
	7	0. 465	0. 1966		
Human Resources Competence	1	0. 722	0. 1966	0.736	Valid and reliable
	2	0. 765	0. 1966		
	3	0. 738	0. 1966		
	4	0. 583	0. 1966		
	5	0. 534	0. 1966		

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Variables	Item	R count	R table	*Cronbach's Alpha*	Information
	6	0. 617	0. 1966		
Information Technology	1	0. 704	0. 1966	0.777	Valid and reliable
	2	0. 716	0. 1966		
	3	0. 708	0. 1966		
	4	0. 507	0. 1966		
	5	0. 744	0. 1966		
	6	0. 744	0. 1966		
Leadership Support	1	0. 780	0. 1966	0.703	Valid and reliable
	2	0. 792	0. 1966		
	3	0. 758	0. 1966		
	4	0. 484	0. 1966		
	5	0. 525	0. 1966		
	6	0. 449	0. 1966		
Leadership Commitment	1	0.927	0. 1966	0.874	Valid and reliable
	2	0. 930	0. 1966		
	3	0. 905	0. 1966		
	4	0. 902	0. 1966		
	5	0. 902	0. 1966		
	6	0. 449	0. 1966		

The validity test results conclude that each question item created is declared valid. Likewise, the reliability test results show that each question item created was declared reliable or consistent.

Multiple Regression Analysis
After conducting validity and reliability tests, the next stage is to evaluate and interpret the multiple regression model. The multiple regression model in this study is used to test the influence of the variables of Financial Report Quality (Y1) (dependent variable) with Human Resource Capability (X1), Information Technology (X2), Leadership Support (X3), and Leadership Commitment (X4) (independent variables). The following are the results of multiple regression:

Table 2. Results of Human Resource Competence, Information Technology, Leadership Support, and Leadership Commitment Variables on Financial Report Quality

Coefficients [a]						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	.853	3,804		.224	.823
	X1	.149	.072	.141	2,072	.041
	X2	.211	.107	.161	1.965	.052
	X3	.347	.155	.232	2.239	.027
	X4	.581	.119	.499	4,860	.000
a. Dependent Variable: Y						

1. **Partial Test (t-statistic)**
   Human Resource Competency Variable (x_1)
   The results of the regression equation of the human resource competency variable show a significant value of 0.041. The significant value is smaller than α5%, so Ha is accepted

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and Ho is rejected. The human resource capability variable has a $_{calculated}$ t value of 2.072 and a $_{table\ t\ value\ of\ 2.072.}$ 1.6608 with df 10 (nk = 100-4 = 96). So, the $_{calculated}$ t value is 2.072 > t $_{table}$ 1.6608. This means a linear relationship exists between human resource competence and the quality of financial reports. So, it can be concluded that human resource competence positively and significantly affects the quality of financial reports.

Information Technology Variable (x_2)
The results of the information technology variable's regression equation show a significant value of 0.052. The significant value is smaller than α5%, so Ha is accepted and Ho is rejected. The information technology variable has a $_{calculated\ t\ value}$ of 1.965 and a $_{table}$ t value of 1.965. 1.6608 with df 10 (nk = 100-4 = 96). So, the $_{calculated}$ t value is 1.965 > t $_{table}$ 1.6608. This means a linear relationship exists between information technology and the quality of financial reports. So, it can be concluded that technology positively and significantly affects the quality of financial reports.

Leadership Support Variable (x_3)
The results of the regression equation for the leadership support variable show a significant value of 0.000. The significant value is smaller than α5%, so Ha is accepted and Ho is rejected. The leadership support variable has a calculated t value of 2.239 and a table t value of 2.239. 1.6608 with df 10 (nk = 100-4 = 96). So, the calculated t value is 2.239 > t table 1.6608. This means a linear relationship exists between leadership support and the quality of financial reports. So, it can be concluded that leadership support positively and significantly affects the quality of financial reports.

Leadership Commitment Variable (x_4)
The results of the regression equation for the leadership commitment variable show a significant value of 0.027. The significant value is smaller than α5%, so Ha is accepted and Ho is rejected. The leadership commitment variable has a $_{calculated\ t\ value}$ of 4.860 and a $_{table\ t\ value\ of\ 0.027.}$ 1.6608 with df 10 (nk = 100-4 = 96). So, the $_{calculated}$ t value is 4.860 > t $_{table}$ 1.6608. This means a linear relationship exists between leadership commitment and the quality of financial reports. So, it can be concluded that leadership commitment positively and significantly affects the quality of financial reports.

2. **Determinant Coefficient (R^2)**

Table 3. Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.771 [a]	.594	.577	1,722
a. Predictors: (Constant), X4, X1, X2, X3				

The value of R-squared is 0.594. This shows that 59.4% of the influence of human resource competence, information technology, leadership support, and leadership commitment on the quality of financial reports is due to these variables. In comparison, the remaining 40.6% is due to other variables not intended in the study.

3. **F-statistic test**
Based on the estimation results in Table 3, the influence of human resource competence, information technology, leadership support, and leadership commitment simultaneously on the quality of financial reports can be explained.

Table 4. F Test Statistics

ANOVA [a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	411,905	4	102,976	34,714	.000 [b]
	Residual	281,805	95	2.966		
	Total	693,710	99			

a. Dependent Variable: Y
b. Predictors: (Constant), X4, X1, X2, X3

The F-statistic value obtained was 34.714, while the F-table was 2.70. The F-table value is based on the size of α = 5% and df, where the size is determined by the numerator (k-1/4-1) = 3 and df for the denominator (nk/100-4) = 96. Thus, the F-statistic is greater than the F-table, which means that the variables of human resource capability, information technology, leadership support, and leadership commitment simultaneously affect the quality of financial reports.

DISCUSSION

The findings highlight the importance of human resource competence in producing high-quality financial reports. Employees with adequate accounting knowledge, technical skills, and professional experience are more capable of preparing accurate, timely, and accountable financial statements. In the public sector context, competency development through training and continuous professional education is therefore essential to strengthen reporting performance.

The positive effect of information technology indicates that digital systems and integrated financial applications can enhance reporting efficiency, minimize human error, and improve data accessibility. The increasing adoption of e-government systems and computerized accounting platforms has become a strategic necessity for government institutions seeking transparency and accountability in financial management.

Leadership support also plays an important role by creating a conducive work environment, allocating adequate resources, and encouraging employees to comply with reporting standards. Supportive leaders can foster motivation and collaboration, which ultimately improves organizational reporting outcomes. Meanwhile, leadership commitment emerged as the strongest determinant, suggesting that strong managerial dedication to governance principles, integrity, and accountability is critical for sustaining high-quality financial reporting practices.

Overall, these results imply that improving financial report quality requires not only competent employees and advanced technology but also active support and strong commitment from organizational leaders. Government agencies should therefore integrate capacity building, technological modernization, and leadership development into their financial governance strategies

CONCLUSION

The study results show that human resource capability has a positive and statistically significant effect on the quality of financial reports. This result is following the theory that states a positive and significant relationship exists between human resource capability and the quality of financial reports. The better the human resource competency, the better the quality of financial reports. Human resources are one of the most important elements of an organization. Therefore, it must be ensured that human resource management is carried out as well as possible to provide optimal contributions in efforts to achieve organizational goals. This result is supported by research conducted by (Kurniawan, Saiful, & Pratana, 2016), which states that human resource competency variables positively influence the quality of state-owned goods reports.

The study results show that information technology has a positive and statistically significant effect on the quality of financial reports. These results are by the theory, which states a positive and significant relationship between information technology and the quality of financial reports. Using sophisticated technology can create various technological systems to improve the quality of financial reports. The more refined an information technology is, the greater its capacity to improve the quality of financial reports. These results are supported by research conducted by (Binawati, 2022). The study results show that the use of information technology has a positive and significant effect on the quality of financial reports. This proves that when information technology facilities are correctly installed, utilized optimally, and have scheduled maintenance, the quality of financial reports is improved.

The study results show that leadership support has a positive and statistically significant effect on the quality of financial reports. These results are under the theory, which states a positive and significant relationship between leadership support and the quality of financial reports. The better or higher the leadership support, the better the quality of the financial report. According to (Robbins & Judge, 2022), leadership support faces a dynamic and changing environment so that all employees can adapt. In general, leadership support is a condition where someone is encouraged so that they feel safe and comfortable psychologically (Nursalam, 2017). These results are supported by research conducted by (Jatmiko et al., 2020), which states that leadership support positively affects the quality of regional government financial reports.

The study results show that leadership commitment has a positive and statistically significant effect on the quality of financial reports. These results follow the theory that states a positive and significant relationship exists between leadership commitment and the quality of financial reports. Leaders with a high commitment will certainly have a positive outlook and will continue to carry out their duties well for the organization's benefit, so that the leadership's commitment encourages employee enthusiasm in making quality financial reports. These results are supported by research conducted by (Tandirerun et al., 2022) which states that leadership commitment positively influences the quality of village financial reports.

LIMITATION

In this section, the author writes down the major flaws and or limitations of the research. Limitations require critical judgment and interpretation of the impact of the research. The author should state whether the research limitation occurs because of an error, the method selected the validity, or others.

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