

## **The Impact of Standards of Government Accounting, Accounting Information Processing Systems, and Human Capital Competency On Financial Reporting Quality at Local Government Agency for Finance and Asset Affairs (BKAD) Local Government of Bandung Regency**

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**Abstract.** This study examines the impact of Standards of Government Accounting, Accounting Information Processing Systems, and Human Capital Competency on Financial Reporting Quality at Local Government Agency for Finance and Asset Affairs (BKAD) Local Government of Bandung Regency. A quantitative approach was utilized, combining descriptive analysis with verification techniques to examine the research objectives. The study utilizes primer data collected directly from 34 respondents as its primary data source, and the data were analyzed using multiple regression analysis, processed through SPSS software. The results are both individually and simultaneously, Standards of Government Accounting, Accounting Information Processing Systems, and Human Capital Competency significantly impact Financial Reporting Quality. These findings underscore the essential role of implementing standards effectively, robust accounting systems, and competent personnel in enhancing the financial reporting quality within local government institutions.

**Keywords:** Standards of Government Accounting, Accounting Information Processing Systems, Human Capital Competency, The Financial Statements, The Local Government

### **INTRODUCTION**

Audit Board of the Republic of Indonesia (BPK) revealed several issues concerning capital expenditure in the Regional Government Financial Reports (LKPD). Capital expenditure remains one of the critical issues affecting the fairness of LKPD presentation. Some of the problems include overpayments and expenditure realization that does not align with procurement principles. As cited from the First Semester Audit Report (IHPS I) 2024, of the 546 LKPDs audited in 2023, 53 received opinions other than Unqualified Opinion (WTP): 48 received Qualified Opinions (WDP), 3 received Disclaimers of Opinion (TMP), and 2 received Adverse Opinions (TW). Capital expenditure issues were among the main reasons behind the unqualified presentation of financial reports, with 29 regional governments found to have such irregularities. BPK's findings include overpayments due to insufficient work volume, inflated prices, non-conformity with job specifications, and unexecuted work—all of which have not yet been refunded to the regional treasury. (<https://wartapemeriksa.bpk.go.id/?p=57962>, January 23, 2025).

Standards of Government Accounting focuses on the recording and reporting of transactions within public institutions, with objectives different from profit or nonprofit organizations. Unlike businesses aiming to generate profit, the purpose of governmental accounting is to ensure transparency, accountability, and compliance with budgetary and legal frameworks (Ikriyati & Aprila, 2019). Government financial reports serve to reflect financial management performance and aid in ensuring that expenditures follow the budget and applicable laws (Jusmani et al., 2022).

High-quality financial statements are essential for effective financial reporting in the public sector. High-quality reports should convey useful and reliable information to stakeholders to assess accountability and support decision-making processes (Lantu et al., 2023). Financial reports that meet these criteria can help build trust in public financial management and improve resource allocation.

Several factors are believed to influence the quality of LKPDs, including Standards of Government Accounting, Accounting Information Processing Systems, and Human Capital Competency. These factors can directly impact how well financial data is presented, interpreted, and used for evaluation and planning purposes within public sector entities.

The first factor is Standards of Government Accounting. According to Mardiasmo (2018), accounting standards are a set of rules that dictate how financial transactions should be recorded, classified, summarized, and presented in financial reports. These standards ensure the reliability, relevance, and consistency of financial reports. In PP No. 71/2010, Standards of Government Accounting serve a guideline of principles for preparation of financial reports in the public sector. This aligns with the study by Utami & Berliani (2024), these findings demonstrate the significant impact Standards of Government Accounting on enhancing Financial Reporting Quality.

The second factor is Accounting Information Processing Systems. As defined by Susanto (2017), it refers to a unified system consisting of tangible and intangible elements that collaborate to transform financial data into useful financial information. Research by Oktaviani & Syarif (2024) these findings demonstrate the significant effect of Accounting Information Processing Systems on enhancing Financial Reporting Quality. Poorly managed systems may result in inconsistencies, delays, and lack of clarity in financial reporting.

The third factor is Human Capital Competency. Human resources are essential of high-quality financial statements. Organizational success relies not just on personnel availability, but also on the competency of staff involved in financial operations. Competency is defined as the capacity to perform duties with effectiveness, efficiency, and cost-consciousness. As Arista et al. (2023) argue, employees without adequate skills cannot produce reliable outputs. Consistent with these findings, Mitjo et al. (2022) Revealed Human Capital Competency has positively and significantly impact of Financial Reporting Quality. This is evidenced by a number of audit findings reported by the Regional Inspectorate of Bandung Regency between 2022 and 2024, which revealed issues such as delayed cash deposits, unprocessed asset status changes, and mismatched financial and payroll records highlighting risks arising from inadequate SAP application, unreliable systems, and underqualified personnel.

Previous research by Utami & Berliani (2024) focused on the influence of Government Accounting Standards (*SAP*), Good Governance, and Internal Control System on the quality of financial statements at the Bandung City Regional Financial and Asset Management Agency. The results of the study show that *SAP* has a significant influence on the quality of financial statements. However, this study has limitations because it does not include HR competency factors and accounting information systems as independent variables, so it does not provide a comprehensive picture of the technical factors that affect the quality of financial statements. On the other hand, the research of Oktaviani & Syarif (2024) examines the influence of accounting information systems, internal control systems, and HR competencies on the quality of financial statements. Although the results show that accounting information systems have a significant impact, this study does not consider the role of *SAP* as the standard underlying the preparation of financial statements, so it does not reflect the regulatory context in the public sector.

This research is here to fill the gap by integrating the three key factors *SAP*, accounting information system, and human resource competence simultaneously to explain the quality of financial statements in *BKAD* Bandung Regency. With a quantitative approach and multiple linear regression analysis, the study not only confirms previous findings on the partial influence of each variable, but also shows a significant simultaneous influence of 72.7%. These findings broaden the understanding of the interaction between technical and human factors in the context of public sector accounting, which has not been comprehensively explained in previous studies.

This study aims to analyze the influence of *SAP*, accounting information systems, and human  
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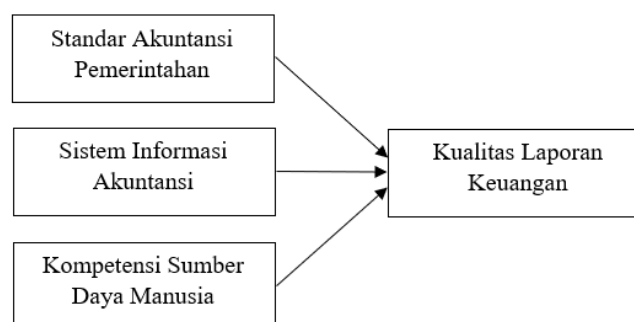
resource competencies on the quality of *BKAD* Bandung Regency financial statements, partially and simultaneously. The benefit of this research is to provide practical recommendations for local governments in improving the quality of financial statements through human resource training, strengthening information systems, and compliance with *SAP*. In addition, this research also provides an academic contribution in the form of literature development on the determinants of public sector financial accountability.

## MATERIALS AND METHODS

Quantitative research methods were utilized in this study, supported by both descriptive and verifiable approaches, such as the research method used by Nur'aini & Arismutia (2024). The study utilizes firsthand data collected directly from respondents as its primary data source, because to obtain data that supports this research, it is necessary to create and distribute questionnaires to several predetermined respondents. To obtain the necessary data, questionnaires were distributed to 34 respondents serving as financial report preparers within the Local Government of Bandung Regency. A non-probability approach was applied in this study, with purposive sampling used to determine the respondents. As done by Adilla & Merliana (2024), "The study uses the purposive sampling method due to time and cost limitations".



**Figure 1. Frame of Mind**



**Figure 2. Research Model**

## RESULTS AND DISCUSSION

### Descriptive Test

According to the demographic data, most respondents fell within the 36 to 40 age range, comprising 26 individuals (76.5%), while the remaining 8 respondents (23.5%) were in the 31–35 year age range. In terms of gender distribution, female participants were more prevalent, totaling 23 individuals (67.6%), compared to 11 male participants (32.4%). With respect to educational background, the majority held a Bachelor's degree (S1), accounting for 28 respondents (82.4%), whereas 6 respondents (17.6%) possessed a Master's degree (S2). Additionally, all participants had more than three years of work experience.

The descriptive statistical analysis revealed that Standards of Government Accounting variable (X1) had a mean score of 43.32 among 34 respondents, with standard deviation is 4.77, minimum score is 32, and maximum is 50. For Accounting Information Processing Systems variable (X2), average score was 38.71, with standard deviation is 4.99, minimum score is 30, and a maximum is 48. Human Capital Competency variable (X3) recorded a mean is 44.18, standard deviation is 4.46, minimum value is 36, and maximum is 50. Meanwhile, the Financial Statement Quality variable (Y) had an average score of 44.12, with standard deviation is 4.28, minimum value is 36, and maximum is 50.

### Validity Test

An instrument validity test was conducted using data from 34 respondents using the Pearson Product-Moment correlation technique with a 95% confidence level ( $\alpha = 0.05$ ). Each item score was correlated with the total score, with the degrees of freedom calculated as  $r = n - k$ , resulting in  $r = 32$ . The critical r-value for this degree of freedom was 0.389. The results of the validity test are thoroughly outlined in the table below:

**Table 1. Test the Validity of Government Accounting Standards (X1)**

No Item	Pearson Correlation ( $r_p$ )	Keterangan
P1	0.749	VALID
P2	0.673	VALID
P3	0.780	VALID
P4	0.682	VALID
P5	0.789	VALID
P6	0.720	VALID
P7	0.686	VALID
P8	0.693	VALID
P9	0.768	VALID
P10	0.711	VALID

**Table 2. Accounting Information System Validity Test (X2)**

No Item	Pearson Correlation ( $r_p$ )	Keterangan
P1	0.699	VALID
P2	0.567	VALID
P3	0.632	VALID
P4	0.647	VALID
P5	0.342	VALID
P6	0.687	VALID
P7	0.619	VALID
P8	0.594	VALID
P9	0.671	VALID
P10	0.770	VALID

**Table 3. Human Resources Competency Validity Test (X3)**

No Item	Pearson Correlation ( $r_p$ )	Keterangan
P1	0.777	VALID
P2	0.768	VALID
P3	0.795	VALID
P4	0.750	VALID
P5	0.741	VALID
P6	0.788	VALID
P7	0.769	VALID
P8	0.872	VALID
P9	0.714	VALID
P10	0.748	VALID

**Table 4. Validity Test of Financial Statements (Y1)**

No Item	Pearson Correlation ( $r_p$ )	Keterangan
P1	0.644	VALID
P2	0.687	VALID
P3	0.870	VALID
P4	0.803	VALID
P5	0.704	VALID
P6	0.831	VALID
P7	0.867	VALID
P8	0.799	VALID
P9	0.789	VALID
P10	0.770	VALID

According to the SPSS output, each item on the questionnaire fulfills the established validity standards, confirming their relevance for continued study.

### Reliability Test

**Table 5. Government Accounting Standards Reliability Test (X1)**

Reliability Statistics	
Cronbach's Alpha	N of Items
0.898	10

Based on the table above, Cronbach's Alpha value is obtained as 0.898, this value is in the range of 0.70 – 0.90 which means high reliability.

**Table 6. Accounting Information System Reliability Test (X2)**

Reliability Statistics	
Cronbach's Alpha	N of Items
0.815	10

Based on the table above, Cronbach's Alpha value is obtained as 0.815, this value is in the range of 0.70 – 0.90 which means high reliability.

**Table 7. Human Resources Competency Reliability Test (X3)**

Reliability Statistics	
Cronbach's Alpha	N of Items
0.918	10

Based on the table above, Cronbach's Alpha value is obtained as 0.918, this value is in the range of > 0.90 which means very high.

**Table 8. Reliability Test of Financial Statements (Y1)**

Reliability Statistics	
Cronbach's Alpha	N of Items
0.926	10

Based on the table above, Cronbach's Alpha value is obtained as 0.926, this value is in the range of > 0.90 which means very high.

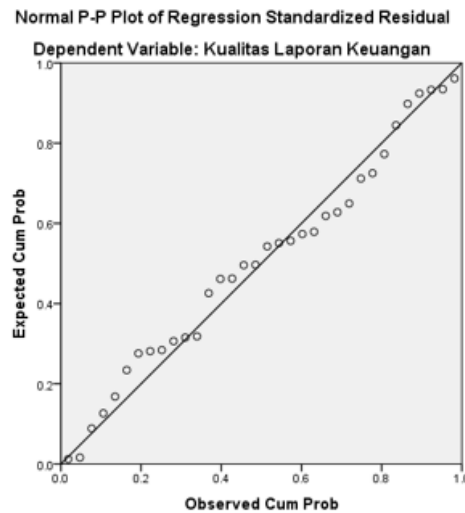
### Classic Assumption Test Normality Test

**Table 9. Normality Test**

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		34
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	2.23391737
Most Extreme Differences	Absolute	.090
	Positive	.079
	Negative	-.090
Test Statistic		.090
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

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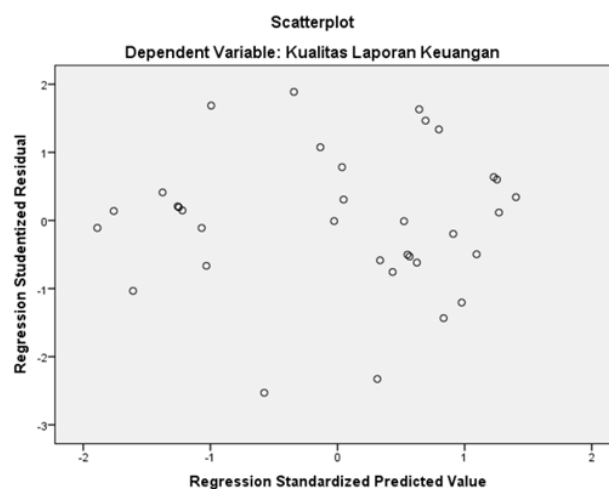
Based on the table above, residual variable produced a p-value of 0.200, exceeding the 0.05 significance level. The data are normally distributed, thereby satisfying assumption of normality. In addition, the normality assessment was supported by a normal probability plot, which indicated that the data points were distributed around and aligned with the diagonal line—further confirming the normal distribution of the data.



**Figure 3. Chart Normality Probability Plot**

As shown in the figure above, the data points appear close to and align with the diagonal line, indicating that the normality assumption in the regression model is satisfied.

#### Heteroscedasticity Test



**Figure 4. Scatter Plot Graph of Heteroscedasticity Test Results**

According to the scatterplot shown above, the distribution of data points appears random and lacks any structured or repetitive pattern, suggesting the absence of heteroscedasticity. The data points appear to be randomly dispersed above and below the value of 0 on the Y-axis, suggesting the absence of heteroscedasticity. Following the graphical analysis, a further heteroscedasticity test was conducted using *the Glejser* test for confirmation.

For the heteroscedasticity test using *the Glejser* test with test statistics using the provision that if the value of  $\text{sig.} > \alpha = 0.05$ , heteroscedasticity does not occur. The following are the results of the research using *the Glejser* test:

**Table 10. Heteroscedasticity Test**

Coefficients <sup>a</sup>					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	-.999	2.849		.728
	Standar Akuntansi Pemerintahan	.004	.061	.012	.953
	Sistem Informasi Akuntansi	-.069	.060	-.238	.257
	Kompetensi Sumber Daya Manusia	.117	.070	.362	.102

a. Dependent Variable: ABS RES

Based on the table above, the significance values for Standards of Government Accounting, Accounting Information Processing Systems, and Human Capital Competency are 0.953, 0.257, and 0.102 respectively. Since all significance values exceed 0.05, The results indicate there is no evidence of heteroscedasticity present on the regression model. Therefore, model meets assumption of homoscedasticity.

### Multicollinearity Test

**Table 11. Heteroscedasticity Test**

Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	3.432	4.638		.740	.465		
	Standar Akuntansi Pemerintahan	.242	.099	.270	2.455	.020	.753	1.328
	Sistem Informasi Akuntansi	.293	.097	.341	3.017	.005	.710	1.408
	Kompetensi Sumber Daya Manusia	.427	.113	.446	3.770	.001	.651	1.536

a. Dependent Variable: Kualitas Laporan Keuangan

Based on the table above, the findings show that the tolerance levels associated with Standards of Government Accounting, Accounting Information Processing Systems, and Human Capital Competency are all greater than 0.10, their corresponding Variance Inflation Factor (VIF) values are all below 10. These findings suggest that multicollinearity is not present among the independent variables. Therefore, regression model satisfies assumption no multicollinearity.

### Multiple Linear Regression

**Table 12. Multiple Linear Regression Analysis Equations**

Coefficients <sup>a</sup>					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	3.432	4.638		.465
	Standar Akuntansi Pemerintahan	.242	.099	.270	.020
	Sistem Informasi Akuntansi	.293	.097	.341	.005
	Kompetensi Sumber Daya Manusia	.427	.113	.446	.001

a. Dependent Variable: Kualitas Laporan Keuangan

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Based on the table above, the following represents formulation of multiple regression equation:

$$Y = 3,432 + 0,242X_1 + 0,293X_2 + 0,427X_3$$

The following is an explanation of the equation model above as follows:

1. The constant value ( $\alpha$ ) is 3.432, indicating that if all independent variables are assumed to be zero, value of the Financial Statement Quality variable would be 3.432. This implies that, in the absence of influence Standards of Government Accounting, Accounting Information Processing Systems, and Human Capital Competency, the baseline value of The Financial Statement Quality remains at 3.432.
2. Regression coefficient for Standards of Government Accounting variable is 0.242. This indicates, holding other independent variables constant, a one-unit increase Standards of Government Accounting will result in a 0.242 increase Financial Reporting Quality. The positive coefficient signifies a direct relationship, meaning that improvements in the implementation of Standards of Government Accounting associated with an increase in quality of financial reporting. Conversely, a decrease in the application of these standards may lead to a decline in financial statement quality.
3. Regression coefficient for Accounting Information Processing Systems variable is 0.293. This means, assuming other independent variables remain constant, a one-unit increase the Accounting Information Processing Systems variable will lead to a 0.293 increase Financial Reporting Quality. The positive coefficient indicates a direct and positive influence, suggesting that enhancements in the Accounting Information Processing Systems contribute to improved Financial Statement Quality. In the other words, better implementation of the Accounting Information Processing Systems, higher than Financial Statement Quality.
4. Regression coefficient for Human Capital Competency variable is 0.427. This indicates, when the other independent variables were held constant, a one-unit increase Human Capital Competency will result in a 0.427 increase Financial Reporting Quality. Positive coefficient signifies a positive relationship, meaning that improvements in human resource competence contribute to higher Financial Statement Quality. In other words, more competent of the human capital, better than Financial Statement Quality.

## Uji Hypothesis

### Partial Test (t-test)

#### Hypothesis 1

H0 : Standards of Government Accounting do not significantly impact Financial Reporting Quality.

H1 : Standards of Government Accounting significantly impact Financial Reporting Quality.

#### Hypothesis 2

H0 : The Accounting Information Processing Systems do not significantly impact Financial Reporting Quality.

H1 : The Accounting Information Processing Systems significantly impact Financial Reporting Quality.

#### Hypothesis 3

H0 : The Human Resource Competence do not significantly impact Financial Reporting Quality.

H1 : The Human Resource Competence significantly impact Financial Reporting Quality.

**Table 13. Uji t**

Coefficients <sup>a</sup>					
		Unstandardized Coefficients		Standardized Coefficients	
Model		B	Std. Error	Beta	t Sig.
1	(Constant)	3.432	4.638		.740 .465
	Standar Akuntansi Pemerintahan	.242	.099	.270	2.455 .020
	Sistem Informasi Akuntansi	.293	.097	.341	3.017 .005
	Kompetensi Sumber Daya Manusia	.427	.113	.446	3.770 .001

a. Dependent Variable: Kualitas Laporan Keuangan

**Hypothesis 1**

The results show that t-statistic for the Standards of Government Accounting variable is 2.455, with p-value is 0.020. Because the significance value falls below the 0.05 threshold, the null hypothesis ( $H_0$ ) is rejected. Therefore, it is concluded that Standards of Government Accounting significantly impact Financial Reporting Quality.

**Hypothesis 2**

The results show that the Accounting Information Processing Systems variable has t-value is 3.017 with significance level is 0.005. Because value is below the 0.05 threshold, the null hypothesis ( $H_0$ ) is rejected, indicating the variable significantly impact Financial Reporting Quality.

**Hypothesis 3**

The analysis indicates that the Human Capital Competency variable has t-value is 3.770 and p-value is 0.001. Because p-value is less than 0.05, the null hypothesis ( $H_0$ ) is rejected, leading to the conclusion that Human Resource Competency significantly impact Financial Reporting Quality.

**Simultaneous Test (f-test)**

The research hypothesis concerning the joint influence of Standards of Government Accounting, Accounting Information Processing Systems, and Human Capital Competency on Financial Reporting Quality is formulated as follows:

$H_0$ : Standards of Government Accounting, Accounting Information Processing Systems, and Human Capital Competency do not significantly impact on Financial Reporting Quality.

$H_1$ : Standards of Government Accounting, Accounting Information Processing Systems, and Human Capital Competency significantly impact on Financial Reporting Quality.

The testing criterion used in this study stipulates that the null hypothesis ( $H_0$ ) should be rejected if the significance value is less than  $\alpha = 0.05$ . The following presents the results of the analysis concerning the simultaneous impact of Standards of Government Accounting, Accounting Information Processing Systems, and Human Capital Competency on Financial Reporting Quality.

**Table 14. Uji f**

ANOVA <sup>a</sup>					
Model		Sum of Squares	df	Mean Square	F Sig.
1	Regression	438.847	3	146.282	26.648 .000 <sup>b</sup>
	Residual	164.683	30	5.489	
	Total	603.529	33		

a. Dependent Variable: Kualitas Laporan Keuangan

b. Predictors: (Constant), Kompetensi Sumber Daya Manusia, Standar Akuntansi Pemerintahan, Sistem Informasi Akuntansi

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Based on the table above, F-statistic for the simultaneous impact Standards of Government Accounting, Accounting Information Processing Systems, and Human Capital Competency on Financial Reporting Quality is 26.648, with a significance value is 0.000. Since significance value is less than 0.05 ( $0.000 < 0.05$ ), the null hypothesis ( $H_0$ ) is rejected. It concluded that Standards of Government Accounting, Accounting Information Processing Systems, and Human Resource Competency significantly impact on Financial Reporting Quality.

### Coefficient of Determination Test ( $R^2$ )

**Table 15. Coefficient Determination Test**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.853 <sup>a</sup>	.727	.700	2.34295
a. Predictors: (Constant), Kompetensi Sumber Daya Manusia, Standar Akuntansi Pemerintahan, Sistem Informasi Akuntansi				
b. Dependent Variable: Kualitas Laporan Keuangan				

Based on the table above, it is evident that Standards of Government Accounting, Accounting Information Processing Systems, and Human Resource Competency collectively account for 72.7% ( $R^2 = 0.727$ ) of the variation in Financial Reporting Quality. The remaining 27.3% is influenced by factors beyond the scope of this research.

### Product Moment Correlation Coefficient Test

**Table 16. Product Moment Correlation Coefficient Test**

		Correlations			
		Standar Akuntansi Pemerintahan	Sistem Informasi Akuntansi	Kompetensi Sumber Daya Manusia	Kualitas Laporan Keuangan
Standar Akuntansi Pemerintahan	Pearson Correlation	1	.384*	.468**	.609**
	Sig. (2-tailed)		.025	.005	.000
	N	34	34	34	34
Sistem Informasi Akuntansi	Pearson Correlation	.384*	1	.513**	.674**
	Sig. (2-tailed)	.025		.002	.000
	N	34	34	34	34
Kompetensi Sumber Daya Manusia	Pearson Correlation	.468**	.513**	1	.747**
	Sig. (2-tailed)	.005	.002		.000
	N	34	34	34	34
Kualitas Laporan Keuangan	Pearson Correlation	.609**	.674**	.747**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	34	34	34	34

\*. Correlation is significant at the 0.05 level (2-tailed).

\*\*. Correlation is significant at the 0.01 level (2-tailed).

Standards of Government Accounting's variable ( $X_1$ ) shows correlation coefficient of 0.609 with Financial Reporting Quality ( $Y$ ), indicating strong relationship. Similarly, the Accounting Information Processing Systems variable ( $X_2$ ) shows correlation value of 0.674 with Financial Reporting Quality, also reflecting a strong relationship. Meanwhile, Human Capital Competency variable ( $X_3$ ) demonstrates the strongest correlation with Financial Statement Quality, with a value of 0.747. These

results suggest that all 3 independent variables (X1, X2, and X3) has a strong positive relationship with the dependent variable (Y).

### **Impact of Standards of Government Accounting on Financial Reporting Quality at the Local Government Agency for Finance and Asset Affairs (BKAD) Local Government of Bandung Regency**

The study results indicate that Standards of Government Accounting variable has a significant value is 0.020, indicating a significantly and positively impact on Financial Reporting Quality at the Local Government Agency for Finance and Asset Affairs (BKAD) Local Government of Bandung Regency. Because significance level is below the 0.05 threshold, the impact is considered significant. This result aligns with the study by Utami & Berliani (2024), "Standards of Government Accounting is proven to have a significant impact on Financial Reporting Quality".

### **Impact of Accounting Information Processing Systems on Financial Reporting Quality at the Local Government Agency for Finance and Asset Affairs (BKAD) Local Government of Bandung Regency**

The study results indicate that Accounting Information Processing Systems variable has a significant value is 0.005, indicating a significantly and positively impact on Financial Reporting Quality at the Local Government Agency for Finance and Asset Affairs (BKAD) Local Government of Bandung Regency. Because significance level is below the 0.05 threshold, the impact is considered significant. This result aligns with the study by Oktaviani & Syarif (2024), "Accounting Information Processing Systems Have a Significant Effect on Financial Reporting Quality".

### **Impact of Human Capital Competency on Financial Reporting Quality at the Local Government Agency for Finance and Asset Affairs (BKAD) Local Government of Bandung Regency**

The study results indicate that Human Capital Competency variable has a significant value is 0.001, indicating a significantly and positively impact on Financial Reporting Quality at the Local Government Agency for Finance and Asset Affairs (BKAD) Local Government of Bandung Regency. Because significance level is below the 0.05 threshold, the impact is considered significant. However, this finding contrasts with the study conducted by Putri & Merliana (2024), "Human resource competence is not significant individually, but if together with other variables, these variables contribute significantly to Financial Reporting Quality", but this result aligns with the study by by Mitjo et al. (2022), "Human Resource Competence has a significant effect on Financial Reporting Quality with a strong and positive level of influence".

### **Impact of Standards of Government Accounting, Accounting Information Processing Systems, and Human Capital Competency on Financial Reporting Quality at the Local Government Agency for Finance and Asset Affairs (BKAD) Local Government of Bandung Regency**

The study results indicate that simultaneous test (F-test) of Standards of Government Accounting, Accounting Information Processing Systems, and Human Capital Competency on Financial Reporting Quality yielded significant value is 0.000. This confirms that the 3 variables collectively has a significantly impact on Financial Reporting Quality at the Local Government Agency for Finance and Asset Affairs (BKAD) Local Government of Bandung Regency, because the significant value is below the 0.05 threshold. The combined impact of these variables accounts for 72.7% of the variance in Financial Reporting Quality, while the remaining 27.3% is influenced by factors beyond the scope of this research.

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## Conclusion

Based on the results, it is evident that: (1) Standards of Government Accounting positively and significantly impacts Financial Reporting Quality, (2) Accounting Information Processing Systems positively and significantly impacts Financial Reporting Quality, and (3) Human Resource Competency positively and significantly impacts Financial Reporting Quality. Furthermore, the three variables—Standards of Government Accounting, Accounting Information Processing Systems, and Human Resource Competencies—collectively have a significant simultaneous impact on Financial Reporting Quality.

Future studies are recommended to broaden the scope of this research by including other potential variables that may affect Financial Reporting Quality, as well as by employing interview methods and increasing the sample size to obtain more comprehensive and representative results. In addition, it is advisable for Financial Statement Planners to consistently improve the implementation of Standards of Government Accounting, maximize the utilization of Accounting Information Processing Systems, and enhance Human Resource Competency through continuous training and technical development—especially in anticipation of audit periods—to sustain and further elevate Financial Reporting Quality.

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