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EFFECT OF QUALITY OF HUMAN RESOURCES, UTILIZATION OF TECHNOLOGY AND APPLICATION OF SAP ON THE RELIABILITY OF FINANCIAL STATEMENTS WITH INTERNAL CONTROL SYSTEM AS A VARIABLE MODERATION

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ARTICLEINFO	ABSTRACT
Keywords: Community Awareness, Management, Household Waste.	This study aims to determine the effect of the quality of human resources, the use of information technology, and the application of accrual-based government accounting standards on the reliability of village government financial reporting with internal control systems as a moderating variable. This type of research uses quantitative research methods, with a population of 361 villages in Kuningan Regency and a total sample of 190 villages, namely financial officers or treasurers as respondents. The sampling technique used is probability sampling technique. The data collection technique used a questionnaire with data analysis tools in the form of multiple linear regression analysis. The results of this study indicate that the quality of human resources, the use of information technology, internal control systems, organizational commitment, and the application of accrual-based accounting standards together have a positive effect on the reliability of village government financial reporting.
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1. INTRODUCTION

Government Regulation No. 71 of 2010 concerning Accounting Standards The government which states that the criteria and elements that form quality information in government financial statements has significant value or benefit mentioned in the conceptual framework of government accounting consists of: 1) Relevant, 2) Reliable, 3) Comparable, 4) Understandable. Government financial reports is an important component in realizing management accountability finance to the public. There is a growing demand for implementation public accountability has implications for management in government agencies to provide information to the public, one of which is inside information financial statements (Mardiasmo, 2004:159). Therefore, the government is expected to pay attention to the presentation of financial statements that have information value that can used by users of financial statements. One of the qualitative characteristics that closely related to the value of information in government financial statements namely reliability.

An information can be said to be reliable according to Government Regulation No. 71 Year 2010 if: (a) the presentation is fair or honest, by presenting the circumstances completely and fairly

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between accounting data and actual events occur; (b) neutral, not biased and the information is directed to general needs and does not tend to certain parties; (c) can be verified. Indonesia Corruption Watch (ICW) stated that the village fund budget is the most vulnerable to corruption. In the first semester of 2021, the village government will become the institution responsible for the case biggest corruption. ICW researcher Lalola Easter said that during this period it was recorded there are 62 cases of corruption committed by village government officials. Then, followed by district government, and city government with 60 and 17 cases each. In terms of sectors, the factors that most commit acts of corruption or designated as a suspect in the first semester of 2021 are village officials, considering the budget The amount disbursed for the village is quite a fantasy, which is IDR 72 trillion this year. (Source: www.cnnindonesia.com) Several websites in Kuningan that address the case of village funds include the website www.kuninganmass.com, www.benangmerah.co.id, www.intelmedia.co, www.seputarkuningan.com, www.radarcirebon.com. It can be seen that village fund fraud still occurs from year to year, even though the media is not a contributing factor to fraud, but from the media it becomes a record of the occurrence of village fund fraud in every area in Kuningan.

Several cases of misappropriation of village funds carried out by village officials in Kuningan Regency such as the unrealization of the village fund budget, falsification of the LPJ, and making reports on a fictitious activity, or it could also be said that there is still a lack of reliability in reporting village government finances in Kuningan Regency, because there are still village officials who are dishonest, and neutral and realize the village fund budget is not in accordance with the provisions in carrying out the financial reporting. There are several factors that can affect the reliability of village government financial reporting according to several previous researchers such as research conducted by Saputro & Mulyadi (2020), Miharja, et al (2020), Nasution, et al, (2019), Fail & Kuntadi (2019), Wardani & Andriyani (2017), including the quality of human resources, utilization of information technology, internal control, organizational commitment and implementation of standards accrual-based government accounting. Factors affecting reporting reliability village government finances is the quality of human resources. Source quality Human resource is the ability of a person or individual, an organization (institutional) or a system to perform functions or authority to achieve a goal more effectively and efficiently (Miharja et al

al., 2020). With the availability of qualified and competent human resources then it can encourage or trigger the village government to be able to present reports reliable finance. Other factors that affect the reliability of financial reporting village government is the use of information technology. According to (Irmawati & Yulia, 2020) Utilization of information technology is an expected benefit by the use of information technology in carrying out tasks, its measurement based on the frequency of use and the diversity of applications that are run. Utilization This information technology will minimize errors, because all activities financial management will be recorded more systematically and will eventually able to present reliable financial reports. There are also other factors that affecting the reliability of village government financial reporting is the application of accrual-based accounting standards. With the implementation of reporting standards financial statements will certainly present a complete description of the condition of the regional finances in detail. Implementation of government financial accounting standards accrual basis used as a guide in preparing financial statements area.

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Other factors that affect the reliability of government financial reporting village is an internal control system. Minister of Home Affairs Regulation (Permendagri) Number 4 of 2008 states that the quality of financial reports Local Government is measured by conformity with Government Accounting Standards (SAP) and Internal Control System (SPI). Then the village government must also organize and implement a good internal control system to improve reliability financial information. This is in line with research conducted by Arikah & Widyawati (2021), Saputro & Mulyadi (2020), Irmawati & Yulia (2020), Miharja, et al. (2020), Wardani and Andriyan (2017) who stated that the control system internal has a positive effect on the reliability of financial reporting.

Previous research conducted by Arikah & Widyawati (2021), Miharja, et al (2020), Irmawati & Yulia (2020), Nasution, et al, (2019), Wardani & Andriyani (2017) stated that the quality of human resources has a positive effect on reliability of financial reporting. Furthermore, research conducted by Arikah & Widyawati (2021), Irmawati & Yulia (2020), Nurdiansyah & Nadirsyah (2018), Septiawan & Amanah (2017), Ashrawiyadi & Riharjo (2017) stated that the use of information technology has a positive and significant effect on reliability finance report. The research conducted by Yuniar (2021), Noviyantini (2020), Saputro & Mulyadi (2020), Asmarani & Suwarno (2018), Aryani & Kiswanto (2017), Afrida (2016) stated that the application of accounting standards accrual-based has a positive effect on the reliability of financial reporting.

2.   METHOD

This study uses descriptive and verification methods with a quantitative. The population in this study are all treasurers / finance officers village administration in Kuningan Regency, totaling 361 villages. (Data source from Kuningan Regency Community and Village Empowerment Service). retrieval technique sample using probability sampling. So that the sample for villages in Kabupaten Brass as many as 190 samples.

Variable Operation

• Dependent Variable

Y : Reliability of Village Government Financial Reporting

Reliability of financial reporting must present information honestly and can be

verified in each financial report. (PP No. 71 of 2010).

Indicators: Honest presentation, Realization, Neutralization, Information can be tested (Wardani

and Andriyani, 2017)

• Independent Variables

X1 : Quality of Human Resources

The quality of human resources is the ability of a person or individual, a organization (institution) or a system to carry out functions or authority to achieve a goal more effectively and efficiently (Miharja et al., 2020). Indicators: Individual ability, roles and functions to achieve goals, Understanding procedures and understanding accounting processes, Regular training (Wardani and Andriyani, 2017)

X2 : Utilization of Information Technology

Information technology consists of the main parts, namely computer technology and computer technology computer equipment that functions to receive data, store data and processing data into information, as well as printing or creating and communicate that information (Septiawan & Amanah,

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2017). Indicators: Electronic work processes, Data management and storage finance, Information management with internet network Internet network, System management, maintenance and maintenance of computer equipment (Wardani dan Andriyani, 2017).

X3 : Application of Accrual-Based Government Accounting Standards

According to Permendagri No. 64 of 2013 Article 1 paragraph (10) explains that The accrual basis is the basis of accounting that recognizes the effects of transactions and events at the time of the transaction and those events occur, regardless of when cash or cash equivalents received or paid.

Indicators: . Presentation of Accrual-Based Financial Statements, Presentation of Information In Financial Statements, Asset Recording, Liability Recording (Ihsan, 2018).

• Moderation variables

Z : Internal control system is a plan which includes structure organization and all coordinated methods and tools used within the organization with the aim of maintaining the security of the organization's property, check the accuracy and correctness of accounting data, encourage efficiency, and help encourage compliance with established management policies (Pratolo et al, 2016) in (Sati, 2018).

Population and Sample

Sugiyono (2019:126) states that the population is a generalization area consisting of: objects/subjects that have certain qualities and characteristics applied by researchers to study and then draw conclusions. Population used in this study are all treasurers / finance officers village administration in Kuningan Regency, totaling 361 villages. (Data source from Kuningan Regency Community and Village Empowerment Service). According to Sugiyono (2019:127) that "the sample is part of the total and" characteristics possessed by the population. For this reason, samples taken from the population must be truly representative. So that no error occurs data that results in the research being carried out incorrectly. Sampling technique used is probability sampling, in this case the author considers all members of the population have the same opportunity to be studied. Probability The sampling used in this study is proportional stratified random sample. According to Sugiyono (2018:82) "Proportionate stratified random" Sampling is a sampling technique used when the population has members or elements that are not homogeneous and stratified proportionally. Determination minimal sample using the Slovin formula with an error level of 0.05. Then the amount samples taken using the slovin formula for villages in Kabupaten Brass as many as 190 samples, with the following calculations:

$$n = \frac{361}{1+361(0,05)^2}$$
$$n = \frac{361}{1+361(0,0025)}$$
$$n = \frac{361}{1+0,9025}$$
$$n = \frac{361}{1,9025}$$

n = 189,7503 dibulatkan menjadi 190

Considering that the research conducted covers all villages in the Kuningan Regency, and based on the number of samples that have been determined, for the respondent's own selection criteria

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are the Head of Finance or the Village Treasurer as employees who receive, store, deposit and account for

receipts and expenditures of village funds.

Data and Data Collection Techniques

This study uses quantitative data types. Quantitative data is data expressed in the form of numbers that can be calculated mathematically and statistically analyzed (Silaen, 2018:141). The data is in the form of answer scores respondents to the research questionnaire. This research data is based on the source including primary data, according to Silaen (2018:143), namely "Data obtained or collected from the field by researchers. Sources of research data are villages in Kuningan District.

The data collection technique used in this study relates to with the problems discussed, namely the technique of questionnaires or questionnaires. Questionnaire in distributed directly to the village government randomly and then processed based on predetermined criteria. The questionnaire used is a questionnaire closed, where respondents only choose the answers that have been provided, to disclose data on the quality of human resources, technology utilization information, internal control systems, implementation of government accounting standards accrual-based and the reliability of village government financial reporting.

3. RESULT AND DISCUSSION

Hypothesis testing

Simultaneous test (F test) is used to test whether the hypothesis that individual morality, appropriate compensation, organizational commitment, and control internals. have a simultaneous effect on fraudulent village financial management

Table 1.
Simultaneous Test Results (F Test) Before Moderation

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7124,385	4	4317,769	276,602	,000^b
	Residual	425,410	182	2,337		
	Total	549,795	189			

c. Dependent Variable: Village Financial Report Reliability
d. Predictors: (Constant), Human Resources, Information Technology, Government Accounting Standards
Source: IBM Statistic SPSS 20 . Output Results

Based on the results of the F test in the ANOVA table above, it can be seen that the value of Fcount obtained by 276.60. Ftable value at a significance level of 0.05 with df1 (number of variables-1) = 6-1 = 5, and df2 (number of variables N-1) (190-5-1) = 184, result from Ftable of 2.26 Because Fcount > Ftable (276.60 > 2.26), then H0 is rejected and Ha accepted, with a significance level of 0.000 < 0.05 meaning that the Quality of ResourcesHumans (X1), of Information Technology (X1), and Application of SAP-Based Accruals (X3) have a significant effect on Reporting Reliability Finance (Y).

Table 2. Simultaneous Test Results (F Test) After Moderation

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Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	116,904	4	3519,484	328,237	,000 b
	Residual	432,891	183	2,366		
	Total	549,795	189			

e. Dependent Variable: Village Financial Report Reliability
f. Predictors: (Constant), Human Resources, Information Technology, Government Accounting Standards
Source: IBM Statistic SPSS 20 . Output Results

Based on the results of the F test in the ANOVA table above, it can be seen that the value of Fcount obtained by 328.23. Ftable value at a significance level of 0.05 with df1 (number of variables-1) = 5-1 = 4, and df2 (number of variables-N-1) (190-4-1) =185, the result of Ftable of 2.42 Because Fcount > Ftable (328.23 > 2,42), then H0 is rejected and Ha is accepted, with a significance level of 0.000 < 0.05 Quality of Human Resources (X1), Utilization of Information Technology (X1), and Application of Accrual-Based SAP (X3) and Internal Control System (Z) as a moderating variable has a significant effect together on the Reliability of Village Financial Reports (Y) after Enter the moderating variable.

Partial Test

Partial Test (T Test) basically shows how far the influence of one independent variables individually in explaining the dependent variable. Following is the result of the t-test with the help of the SPSS program:

Table 3. T-Statistic Test Results Before Moderation

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	24,196	3,495		6,923	,000
	Human Resources (X1)	,282	,083	,266	3,413	,001
	Information Technology (X2)	,086	,057	,010	2,133	,004
	Government Accounting Standards (X2)	,182	,086	,073	2,955	,001

g. Dependent Variable: Financial Statement Constraint (Y)

Based on the table, a t-test (partial) can be performed for each variable independent where at df = n-k = 190-5 = 185 and 1 party test with a significance level of 5%

the value of ttable is 1.653. Partial testing of each independent variable can be
explained below:

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1. The results of statistical tests produce a t value (tcount) of 3.413. For value ttable is searched at 0.05 significance and degrees of freedom df = n-k or 190-5 = 185. The ttable result is 1.653. Because the value of tcount < ttable (3.413> 1.653), then Ha is accepted and H0 is rejected, with a significance level of 0.001 < 0.05 meaning Quality of Human Resources (X1) has a positive and significant effect on the Reliability of Village Financial Reports (Y).

2. The results of statistical testing produce a t value (tcount) of 2.133. For value t table is searched at 0.05 significance and degrees of freedom df = n-k or 108-4 = 104. The result of ttable is 1.653. Because the value of tcount < ttable (2.133 > 1.653), then Ha is accepted and H0 is rejected, with a significance level of 0.004 <0.05 meaning Utilization of Information Technology (X2) has a positive and significant effecton the Reliability of Village Financial Reports (Y).

3. The results of statistical tests produce a t value (tcount) of 1.884. For value t table is searched at 0.05 significance and degrees of freedom df = n-k or 108-4 = 104. The result of ttable is 1.653. Because the value of tcount < ttable (2,955 > 1,653), then Ha is accepted and H0 is rejected, with a significance level of 0.001 < 0.05 meaning Application of Accrual-Based SAP (X3) has a positive and significant effect on the Reliability of Village Financial Reports (Y).

Table 4.
T Statistic Test Results After Moderation

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	59,152	39,492		1,498	,003
Human Resources	2,004	1,120	1,889	1,789	,000
Information Technology	,129	1,111	,174	1,916	,004
Government Accounting Standards	4,493	2,433	4,001	1,847	,001
Internal Control System	2,094	,958	2,522	2,187	,000
1 Human Resources * Internal Control System	2,049	,026	3,305	2,863	,001
Information Technology * Internal Control System	1,004	,025	,375	3,175	,002
Government Accounting Standards * Internal Control System	1,101	,055	6,071	2,831	,000

h. Dependent Variable: Financial Statement Reliability

Based on the table above, the results of the T test can be explained as follows:

1   The results of statistical tests produce a t-value (tcount) of 1.789. For ttable valuesought at 0.05 significance and degrees of freedom df = n-k or 190-5 = 185. The result of ttable is 1.653. Because the value of tcount <ttable (1.789> 1.653), then Ha is accepted and H0 is rejected, with a

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significance level of 0.000 <0.05, meaning Quality of Human Resources (X1) has a positive and significant effect on Reliability of Village Financial Reports (Y).

2   The results of statistical tests produce a t value (tcount) of 1.916. For ttable value sought at 0.05 significance and degrees of freedom df = n-k or 190-5 = 185. The result of ttable is 1.653. Because the value of tcount < ttable (1,916> 1,653), then Ha is accepted and H0 is rejected, with a significance level of 0.004 <0.05 meaning Utilization of Information Technology (X2) has a positive and significant effect onReliability of Village Financial Reports (Y).

3   The results of statistical testing produce a t value (tcount) of 1.847. For ttable value sought at 0.05 significance and degrees of freedom df = n-k or 190-5 = 185. The result of ttable is 1.653. Because the value of tcount <ttable (1.847> 1.653), then Ha is accepted and H0 is rejected, with a significance level of 0.001 < 0.05 meaning The implementation of Accrual-Based SAP (X3) has a positive and significant effect on Reliability of Village Financial Reports (Y).

4   Internal Control System Testing (Z) produces a t value (tcount) of 2,187. For the value of ttable sought at 0.05 significance and degrees of freedom df = n-k or 190-4 = 186. The ttable result is 1.28612. Because the value of tcount < ttable (2.187 < 1.28612), then Ha is accepted and H0 is rejected, with a significance level of 0.000 < 0.05 means that the level of the Internal Control System (Z) has a positive effect and significant to the Reliability of Village Financial Reports (Y).

5   Internal Control System Testing (Z) moderates the influence of Source Quality Human Resources (X1) produces a t value (tcount) of 2.863. For ttable value sought at 0.05 significance and degrees of freedom df = n-k or 190-4 = 186. The ttable result is 1.28612. Because the value of tcount > ttable (2.863 > 1.28612), then Ha is accepted and H0 is rejected, with a significance level of 0.002 <0.05 meaning Internal Control System level strengthens the influence of Quality Resources Humans on the Reliability of Village Financial Reports (Y).

6   Internal Control System Testing (Z) moderates the effect of Utilization Information Technology (X2) produces a t value (tcount) of 3.175. For value t table is searched at 0.05 significance and degrees of freedom df = n-k or 190-4 = 186. The ttable result is 1.28612. Because the value of tcount > ttable (3.175 > 1.28612), then Ha is accepted and H0 is rejected, with a significance level of 0.001 <0.05 meaning
Internal Control System level strengthens the influence of Utilization Information Technology on the Reliability of Village Financial Reports (Y).

7   Internal Control System Testing (Z) moderates the effect of SAP Implementation Accrual-based (X3) produces a t value (tcount) of 2.831. For ttable value sought at 0.05 significance and degrees of freedom df = n-k or 190-4 = 186. The ttable result is 1.28612. Because the value of tcount > ttable (2.831 > 1.28612), then Ha is accepted and H0 is rejected, with a significance level of 0.000 <0.05 meaning Internal Control System level strengthens the impact of SAP Implementation Accrual-Based on the Reliability of Village Financial Reports (Y).

4. CONCLUSION

Based on the results of research and discussion in the previous chapter, can be concluded as follows Quality of human resources, utilization of information technology and application Accrual-Based SAP, jointly significant effect on reliability of village financial reports. The results of the study

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stated that the more the higher the quality of human resources, the better the use of technology information applied, and more appropriate Accrual-Based SAP Implementation given, the better the level of reliability of village financial reports reported and generated. Quality of human resources positively and significantly on reliability village financial reports. The results of the study stated that the higher the quality of human resources, the higher the level of report reliability village finances. The use of information technology has a positive and significant effect on the reliability of village financial reports. The results of the study stated the more appropriate the use of information technology is, the more the higher the level of reliability of village financial reports. Implementation of Accrual-Based SAP has a positive and significant impact on reliability of village financial reports. The results of the study stated that the more According to the Accrual-Based SAP Implementation, it will be higher the level of reliability of village financial reports. Internal Control System strengthens the influence of the quality of human resources on the reliability of village financial reports positively and significantly. Results The study stated that the existence of an internal control system as a moderating variables strengthen the relationship between the quality of human resources and reliability of village financial reports. Internal Control System strengthens the influence of utilization quality information technology on the reliability of village financial reports positively and significant. The results of the study stated that with the system internal control as a moderating variable strengthens the relationship utilization of information technology on the reliability of village financial reports. Internal Control System strengthens the quality influence of SAP Implementation Accrual-based on the reliability of village financial reports positively and significant. The results of the study stated that with the system internal control as a moderating variable strengthens the relationship Implementation Accrual-Based SAP on the reliability of village financial reports.

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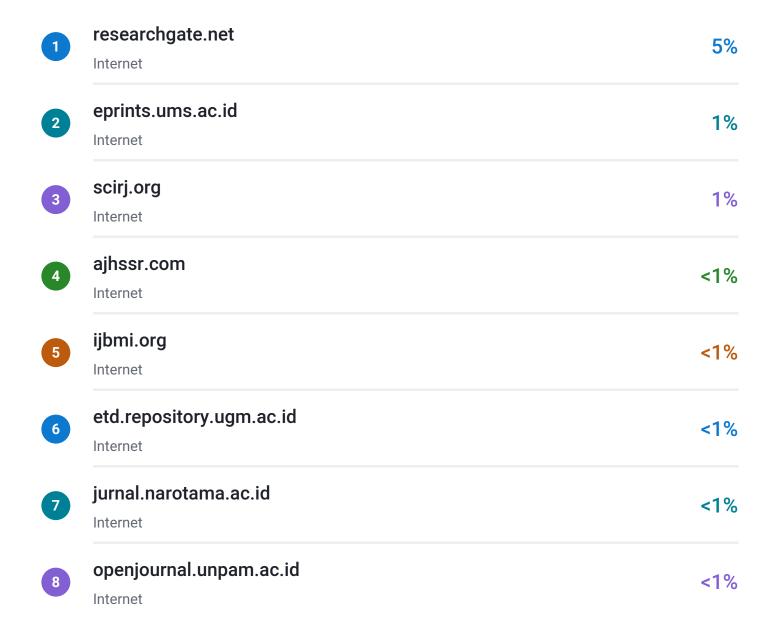603

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