The Effect of Financial Report Quality and Human Resource Competence on the Implementation of SAKIP (Government Agencies Performance Accountability System)

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Abstract

This study aims to determine the effect of the quality of financial reports and the competence of human resources on the implementation of SAKIP (Government Agencies Performance Accountability System). Because in addition to the Financial Reports, each Regional Apparatus is also required to compile a Performance Report. Performance Accountability of Government Agencies is an accountability report of a Regional Apparatus that reflects the success or failure of the vision, mission, in achieving the goals and targets or targets that have been set through the media of periodic accountability. In this regard, it is necessary to develop and implement an appropriate, clear, measurable and legitimate accountability system, which is contained in the Financial Statements. The research method is to use a quantitative research approach through interviews and distributing questionnaires to employees. The population and sample are Echelon III and IV officials in sub-districts throughout Palopo City, along with 100 financial management staff and financial operators. The data analysis method used in this research is multiple linear regression. The results show that the quality of financial reports and the competence of human resources are good, so the application of SAKIP must also be good. Vice versa, if the quality of financial reports and human resource competencies decreases, the application of SAKIP will also decrease.

I. Introduction

The existence of a Government Regulation regarding the preparation of financial statements is a reference material for local governments to compile and produce quality financial reports, which aim to present information about the financial position, budget realization, excess budget balance, cash flow, operating results, and changes in equity of a reporting entity. Useful for users in making decisions so that they must be presented on time.

According to the Indonesian Institute of Accountants (2015) financial statements are part of the reporting process whose presentation is structured from the financial position and financial performance of an entity. Meanwhile, Kasmir (2017) states that the financial statements show the current financial condition or a certain period.

Apart from the financial aspect, performance accountability is also prioritized considering the achievement of government program performance through the implementation of SAKIP (Government Agency Performance Accountability System) which has been regulated in Presidential Regulation Number 29 of 2014, which requires the government to carry out accounting, make financial reports and implement SAKIP (Accountability System). Government Agencies Performance).

Government accountability which is translated into LAKIP (Government Agency Performance Accountability Report) is an accountability report on the government's financial performance to the public for one fiscal year. Every rupiah of public money is used to finance development, Mursyidi (2013). In this case, every organization/Regional Apparatus is obliged to record and report the use of the budget and its conformity with the applicable provisions.

The results of the evaluation of the accountability of the performance of the Palopo City government agencies from 3 (three) consecutive years, namely obtaining the predicate "C" for 2017 and "CC" for 2018 and 2019. Although there was an increase, the increase was not too significant, only 50 .12 (2018) to 52.43 (2019). Of course, this condition requires more optimal efforts so that it is hoped that next year the value of SAKIP in Palopo City can increase even higher.

Meanwhile, current conditions related to the implementation of SAKIP as a performance measurement system for the achievement of government programs and activities are still low, and seeing the characteristics of government that is oriented to public services must be the government's main priority in achieving program and activity performance through the implementation of results-oriented SAKIP. This means that what is produced by the local government by using the budget in the form of services, both goods and services and how much benefit is for the benefit of the community.

Until now there is still little literature that examines "The Influence of Quality Financial Reports and Competency of Human Resources on the Implementation of SAKIP (Government Agencies Performance Accountability System), so this is important to research. Based on this explanation, the problems that will be discussed through this research are whether the quality of financial reports has an effect on the implementation of SAKIP (Government Agency Performance Accountability System), and whether the competence of human resources affects the implementation of SAKIP.

This research is in line with Nining Asniar Ridzal (2020) whose research results show that quality financial reports encourage the creation of agency performance accountability at BPKAD Buton Regency, Fajar Tri Sakti, Masitoh (2018). on performance accountability at the Bandung Regency Education Office, and there is also research conducted by Santha Julia Sardi, H. Ahmad Rifai, L. Hamdani Usman (2016) which states that the quality of financial reports has a significant effect on the performance accountability of government agencies.

II. Review of Literature

2.1 Financial Report Quality

Quality financial reports are financial reports in which there is information about the company's operations, especially the expected cash flows which are a source of information for investors. While the definition of financial statements according to Kasmir (2018), in simple terms, financial statements are reports that show the current and future financial conditions of the company/industry. Meanwhile, Harahap (2016) states that financial statements are the financial condition of a company at a certain time and its quality can be measured if it is relevant, reliable, comparable and understandable. This means that a quality financial report if the information presented can be understood, meets the needs of the user in making decisions, avoids misleading understanding and is reliable.

Analysis of financial statements can be used to measure the development and financial performance of a company in the past as well as the present which can also be

used to estimate the company's financial condition so that it is useful to know the weaknesses and opportunities that exist (Nufus & Awaluddin in Nufus et al, 2020)

2.2 Human Resources Competence

Competence is a person's ability to carry out a job properly and correctly and has advantages regarding knowledge, skills and attitudes, Emron, Yohny, Imas (2017). Meanwhile, according to Sutrisno (2010), human resources are thoughts, feelings, desires, skills, knowledge that a person has, all of these potentials affect the organization's efforts to achieve goals. Mangkunegara (2012), human resource competencies are competencies related to a person's knowledge, skills, and abilities. For indicators of human resource competence, namely education, knowledge, expertise, quality in carrying out tasks.

Competence is what people bring to a job in the form of different types and levels of behavior. Competence determines aspects of the company's performance process. According to Noe (2002: 94), Competence is the ability of individuals to carry out the tasks of their profession which is a combination of knowledge, skills and attitudes. Sudarmanto in Tarigan et al. (2020).

2.3 Definition of SAKIP (Government Agency Performance Accountability System)

The definition of SAKIP according to the Indonesian Institute of Sciences (2009), is a systematic series of various activities, equipment and procedures designed for the purpose of determining and measuring, gathering information, classifying, summarizing, and reporting performance, and finances to government agencies, in the context of accountability and improving the performance of government institutions. While the definition of SAKIP according to the State Administration Institute (2003), the Performance Accountability System for Government Agencies is basically an instrument used by government agencies in fulfilling their obligations to account for the success and failure of implementing the organization's mission, consisting of various components that become one unit, including strategic planning, performance measurement, and performance reporting. From these two definitions, it can be concluded that SAKIP is an instrument used by government agencies in fulfilling their obligations to account for the success or failure of the implementation of the organization's mission which consists of various components, namely strategic planning, performance planning, performance measurement and performance and financial reporting which is a series that grouping. Meanwhile, according to Mardiasmo (2002), suggests that performance measurement has many purposes, not only to improve the performance of government institutions but also as a form of accountability of local governments. And SAKIP is the Performance Accountability System for Government Agencies, where this system is an integration of the planning, a budgeting system and a performance reporting system that is in line with the implementation of the financial accountability system. In implementing SAKIP, e-SAKIP is an application system developed by the Ministry of Administrative Reform and Bureaucratic Reform as an effort to improve the quality of performance accountability implementation within government agencies to improve the effectiveness and efficiency of budget use on accountability or accountability for the financial statements made.

2.4 Conceptual Framework and Research Hypotheses

A conceptual framework needs to be put forward if the research uses two or more variables, Erlina (2011).

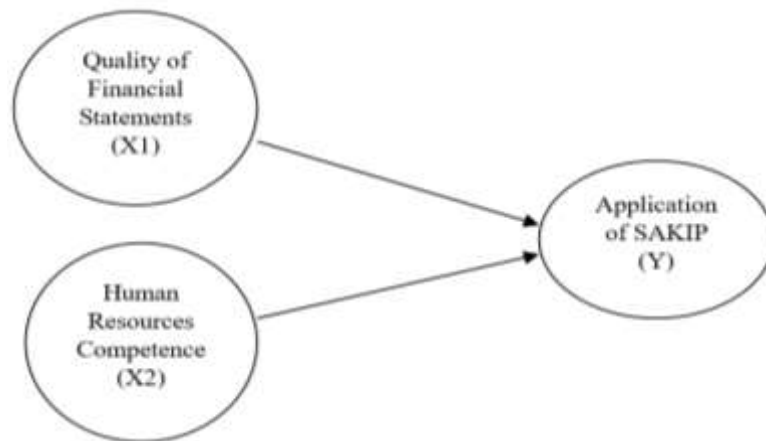The conceptual framework is as follows:

Figure 1. *Conceptual framework*

With the research hypothesis as follows:

H1 : There is an effect of the quality of financial reports on the implementation of SAKIP (Government Agencies Performance Accountability System).

H2 : There is an influence of human resource competence on the implementation of SAKIP (Government Agency Performance Accountability System).

III. Research Methods

3.1 Population and Sample

Population is the whole object to be studied. Sugiyono (2016), states that the population is an object and subject that has certain characteristics and quantities in a generalization area designated by the researcher to be studied and concluded. The population in this study were echelon III and IV officials along with staff and computer operators in 9 (nine) sub-districts throughout Palopo City as many as 100 people. The sample is part or representative of the population studied, Sugiyono (2016). The samples in this study were SAKIP documents from 3 (three) representative districts, namely Wara District, South Wara District, North Wara District.

3.2 Data and Data Sources

By using quantitative methods, and the data source is primary data in the form of respondents' answers to questionnaire statements to employees. The variables in this study are independent variables (X1 and X2), with the dependent variable (Y).

3.3 Data Processing and Analysis Techniques

Processing data using the SPSS 24 application, with a Likert scale measurement scale, so that the results of primary data processing can be trusted and can be accounted for. In a study the possibility of problems in regression analysis occurs quite often. For the validity of the results of the regression analysis, the validity test, reliability test, hypothesis testing with t test and F test were carried out first.

With multiple linear regression equation with 2 independent variables as follows:

Y = a + bX1 + bX2 + e
Where:
- Y   = SAKIP Document Implementation (dependent variable, predicted value)
- a   = Constant (Y value if X1, X2 = 0)
- b   = Regression Coefficient (increase or decrease value)
- X1 = Effect of Financial Statements (independent variable)
- X2 = Quality of Human Resources (independent variable)
- e   = Error (assumed value 0)

IV. Results and Discussion

4.1 Descriptive Analysis

To describe statistical data in the form of mean, sum, standard deviation, variance, range, and others as well as to measure the distribution of data whether it is normal or not with the size of skewness and kurtosis.Of the three variables that have been processed in SPSS, a descriptive table can be made as follows:

Table 1. Descriptive table

	N	Minimum	Maximum	mean	Std. Deviation	Skewness		Kurtosis	
	Statistics	Statistics	Statistics	Statistics	Statistics	Statistics	Std. Error	Statistics	Std. Error
Effect of Financial Statements	100	176	240	200.44	16,462	.409	.241	-.648	.478
HR Quality	100	11	16	14.32	1,803	-.451	.241	-1.454	.478
Application of SAKIP Documents	100	76	104	85.76	8,652	.752	.241	-.578	.478
Valid N (listwise)	100								

4.2 Validity Test

Validity test is used to measure whether a questionnaire is legal or not. A questionnaire is said to be valid if the statements on the questionnaire are able to reveal something that the questionnaire wants to measure, according to Ghozali (2018). In this study, the validity test was carried out with only one measurement at a time (one shot), because the test is repeated (repeated measure) requires a large amount of time and cost. The validity test is contained in the following table:

Table 2. Validity test

Variable	Result
Financial Report Quality	Valid
Human Resources Competence	Valid
Application of SAKIP	Valid

Source: Primary Data (Processed) 2021.

If the significance 0.05 the item is valid, but if the significance is > 0.05 the item is not valid. From the output it can be seen that all variables are significant.

4.3 Reliability Test

After testing the validity, the next stage is the reliability test. According to Imaniati (2016), reliability is an index or measuring tool whose role is to determine the extent to which the results of a measurement can be trusted or professional from a questionnaire which is an indicator of a variable. The results of the reliability test on the research instrument can be seen in the following table:

Table 3. Reliability test

Statement Items	Cronbach's Alpha	Information
Financial Report Quality	0.959	Reliable
Human Resources Competence	0.900	Reliable
Application of SAKIP	0.953	Reliable

Source: Primary Data (Processed), 2021.

From the table of reliability test results above, it can be explained that the Cronbach's Alpha value for each variable is > 0.70. Therefore, it can be stated that all of these variables are declared reliable.

4.4 Multiple Linear Regression Test Results

Before entering into hypothesis testing, we first know about simple correlation analysis between two variables, because this study uses simple linear regression analysis. That is to find out how strong the relationship is whether or not the two variables are significant. Furthermore, the results of data processing can be seen in the following table:

Table 4. Multiple Linear Regression Test Results

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.875a	.766	.761	7.78493

a. Predictors: (Constant), Quality of Human Resources, Effect of Financial Statements

ANOVAa

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	19229,468	2	9614,734	158,646	.000b
	Residual	5878,692	97	60605		
	Total	25108160	99			

a. Dependent Variable: SAKIP Document Implementation
b. Predictors: (Constant), Quality of Human Resources, Effect of Financial Statements

Coefficients a

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	35,923	8,794		4.085	.000
	Financial Report Quality	1,716	.451	.194	3.803	.000
	Human Resources Competence	1.496	.095	.804	15,785	.000

a. Dependent Variable: SAKIP Document Implementation
Source: Research data processed in 2021.

4.5 Hypothesis 1 (H1) Effect of Financial Report Quality on the Implementation of SAKIP (Government Agencies Performance Accountability System)

- The results of the multiple linear regression equation can be seen as follows:

  $Y = a + bX1 + bX2 + e$

  $Y = 35.923 + 1.716 + 1.496$

  In this regression model the constant value is 35.923 which means that the variables X1 and X2 are equal to 0. From the above equation it can be seen that the coefficients of all variables show positive numbers, this means that between the influence of financial statements and the quality of human resources on the application of the SAKIP document (Government Agency Performance Accountability System) is positive.
- The results of statistical analysis explain that F arithmetic > F table (158.646 > 3.09) which means that the influence of financial statements has an effect on the implementation of SAKIP, and the value of t count > t table (3.803 > 1.66071), which means that the influence of financial statements has an effect on on the implementation of SAKIP.
- The results of this study are in accordance with the theory of Jack A. Brinzius and Michael D. Campbell (1991), which say that performance accountability is a consideration in making policies and programs and measuring the results or results compared to the standard. This accountability media can be in the form of an annual report on the achievement of main tasks and functions with supporting aspects such as financial aspects, facilities and infrastructure aspects, human resources aspects and others. One example is the Financial Report. So the financial statements affect the implementation of SAKIP. Because at the end of each fiscal year each Regional Apparatus is required to submit LAKIP to the President and a copy to the BPKP (Financial and Development Supervisory Agency), where the LAKIP document must include the LRA (Budget Realization Report) in the Financial Statements.
- The results of this study are in line with the results of previous research conducted by Nining Asniar Ridzal (2020) which concluded that the quality of financial reports has a positive and significant effect on the implementation of performance accountability at BPKAD Buton Regency. This shows that the influence of financial statements on the implementation of SAKIP (Accountability System for Government Agencies Performance) at District Offices throughout Palopo City also has a positive and significant effect.

4.6 Hypothesis 2 (H2) the Influence of Human Resource Competence on the Implementation of SAKIP (Government Agencies Performance Accountability System)

- The results of statistical analysis explain that the value of t count > t table (15.785 > 1.66071) which means that the quality of human resources affects the application of the SAKIP document.
- The results of this study are in accordance with the theory of Priyatno (2003) which states that competency/quality standards include three things, namely knowledge, skills and attitudes. Quality is a characteristic of someone who has the skills, knowledge and ability to carry out a job, Hevesi (2005) in Indriasari and Hertambang Nahartyo (2008).
- The results of this study are in line with the results of previous research conducted by Suci Ramadhania and Ira Novianty (2020) which concluded that the competence or quality of human resources has an influence on increasing AKIP. Whereas in the application of the SAKIP document, the Regional Apparatus (PD) must have quality human resources supported by an educational background, often attend education and

training, have experience in the field of finance. According to the theory of Priyatno (2003) said that the standard of competence/quality includes three things, namely knowledge, skills and attitudes. Quality is a characteristic of someone who has the skills, knowledge and ability to carry out a job, Hevesi (2005) in Indriasari and Hertambang Nahartyo (2008).

V. Conclusion

From the results of the study it can be concluded as follows:
1. The quality of financial reports has a positive and significant effect on the implementation of SAKIP (Government Agency Performance Accountability System) at District Offices throughout Palopo City, obtained a significance of 0.000. Significance < 0.05 so Ho is rejected, so the better the quality of the financial statements of the implementation of SAKIP, the better.
2. Human resource competence has a positive and significant effect on the implementation of SAKIP (Government Agency Performance Accountability System) at District Offices throughout Palopo City by 0.837 or 83.7% seen from the output correlations. The coefficient is close to 1 so there is a close relationship between the financial statements and the implementation of SAKIP.

Suggestions
1. Future research is expected to increase the number of independent variables that are becoming a phenomenon that can influence the implementation of SAKIP (Government Agencies Performance Accountability System).
2. The researcher suggests to the Palopo City government that the SAKIP (Government Agency Performance Accountability System) predicate for Palopo City with a B value is maintained and even increased.

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