

*Article*

# The Influence of Local Government Information Systems, Human Resources, Organizational Commitment on the Quality of Financial Reports

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**Abstract:** This research aims to determine the influence of the implementation of regional government information systems, human resource competence, organizational commitment, and internal control on the quality of financial reports. The study employs a quantitative method using multiple linear regression analysis. Primary data were collected through questionnaires distributed to respondents, and data were processed using SPSS version 27. The findings reveal that human resource competence and organizational commitment have a significant positive effect on the quality of financial reports. In contrast, the implementation of regional government information systems and internal control do not show a significant effect. These results indicate that improving the quality of financial reports in regional governments is more dependent on the quality of human resources and the level of organizational commitment rather than the sole reliance on information systems or internal control mechanisms. The study provides insights for policymakers to prioritize competence development and foster a culture of organizational accountability to enhance financial reporting outcomes.

**Keywords:** Commitment organization, Competence source Power human, Internal control, Reports finance, System information government area.

## 1. Introduction

The era of globalization bring change big for all over sector Good field government , industry , and economy in Indonesia. In the sector the former Indonesian government use centralization and now changed become decentralization , which is government area own authority For organize and manage source Power the area himself called with autonomy area percantum in Constitution Number 9 of 2015 concerning government regions and autonomy area . Government area entitled manage finance For interest public since implementation Constitution Number 33 of 2004 discusses about system distribution finance between government central and government area .

Governance good governance is an important process in development that requires adequate planning and budgeting , to allocate source Power finance in a way appropriate in accordance with the program that has been set . For increase quality planning and budgeting is required accountability , responsibility and transparency as base evaluation for function planning and budgeting in compilation budget annually (Arif & Firmansyah, 2024).

Government central and regional must serve report finance each period . The importance of report quality finance for government For measuring performance and accountability a entity . Report quality finance serve accurate and relevant information to stakeholders interests , including society , in evaluate use budget and management

finance area . Implementation system information government area (SIPD) increases increase accuracy and reliability report finance . System effective information make it easier in proper data collection time and processing efficient information , so that impact positive to quality report finance (Setiawan, 2020).

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Report Finance Local Government every the year to obtain evaluation in the form of audit opinion from the Audit Board Finance (BPK). One of the task from the Audit Board Finance is carry out inspection management finance and responsibility answer state finances ( central and regional ). According to Standard Professional Public Accountants , (Berita et al., 2023) There are 5 types of audit opinions , namely :

1. Fair Opinion Without Unqualified Opinion (WTP)
2. Fair Opinion with Paragraph Explanation (WTP DPP) – Modified Unqualified Opinion
3. Fair Opinion With Exception (WDP) – Qualified Opinion
4. Adverse Opinion (TW)
5. Statement Reject give Opinion or Not Giving Opinion (TMP) – Disclaimer Opinion.

Regulation Government of the Republic of Indonesia Number 8 of 2006 concerning Reporting Finance and Institutional Performance Government , Report Finance Government consists of above : Report Realization Budget , Balance Sheet , Report Cash Flow , Notes to the Statement Finance . While according to Regulation Government Number 71 of 2010 concerning Standard Accountancy Government state that report quality finance own characteristics in the form of : relevant , able reliable , can understood , can compared . System Information Regional Government (SIPD) helps government in make it easier management , identification , and evaluation of related data information finance government listed in Regulation of the Minister of Home Affairs Number 77 of 2020 (Dewi et al., 2023).

Competence source Power Human resources (HR) is one of the factor in compilation report finance . Source Power competent and trained human beings can understand as well as apply standard applicable accounting so that produce report appropriate finance with principle accepted accounting general (Hidayat & Nuraini, 2021). Commitment organization influential to accountability and transparency report finance . Organizations that have commitment tall tend implement the best strategy in management finance , which will reflected in quality report finances (Susanti, 2022).

Effective Internal Control For detect constraints , evaluate report finance . System strong internal control can minimize errors and irregularities in compilation report finance (Wibowo, 2023). This is show importance control in guard integrity report finance . According to Regulation Government Number 60 of 2008 concerning System Government Internal Control (SPIP) states that LKPD must done simultaneously with SPIP because The purpose of SPIP is For give sufficient confidence for achievement effectiveness and efficiency organization in reach objective organization activity government , reliability reporting finance , security state assets , and comply with regulation legislation .

**Table 1.** BPK's opinion on Jambi Province's 2015-2023 LKPD

Entity	Opinion								
	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Jambi Province</b>	<b>WTP</b>								

Source : BPK RI Representative Office Jambi Province

The results of the BPK audit function For test appropriate evidence with procedure selected examination with consideration inspector and assessor risks , including risk cheating . However , there is still find problem related to the 2021 Jambi Province LHP such as :

1. Provincial Health Service and District /City Health Service have not yet do planning and coordination optimally in allocate Pfizer vaccine .
2. Government Jambi Province is not yet optimal in facilitate School Intermediate Vocational (SMK) for to obtain Work The same with parent .
3. There is indication irregularity price amounting to Rp. 312.86 million and a shortage of work volume amounting to Rp. 759.06 million to the Super VIP Building Construction workers of Raden Mattaher Regional Hospital .
4. Activity sorting rubbish in frame recycler repeat , utilization back , and management rubbish Not yet contribute significant to effort subtraction rubbish House stairs (SRT). (BPK RI Jambi Representative Office , 2022).

The audit conducted by the BPK on Report Finance Government Jambi Province year 2022 budget, achieve opinion reasonable without exception (WTP). However, it was found problem related management finance area, so that must prosecuted continue like:

1. There is 14,271 units vehicle transport general public who obtain rates and incentives tax vehicle motorized No in accordance with provisions in 2022.
2. Government Jambi Province has not yet obtain a 10% participating interest in the South Jambi B work area, South Betung work area, South Jambi B work area Tungkal and work area The coconut.
3. Implementation capital expenditure yet in accordance provision.
4. Lack volume work amounting to Rp. 884.69 million, a discrepancy specific technical amounting to Rp3.42 billion, and a fine delay amounting to Rp76.62 million in work.
5. Government Jambi Province in the Year The 2022 budget is not optimally implemented cash management in utilization of idle funds.
6. There are other assets amounting to Rp. 2.18 billion which is cash deficit in the treasurer shopping No unexpected Health Service Year 2022 budget (BPK Press Release, 2023).

Results of the Audit Board's inspection Finance (BPK) representative Jambi Province in 2023 stated, the report finance generated to obtain Unqualified opinion Exceptions (WTP) that are experienced improvement every year and survive until moment this. However, no close possibility there is problem related findings in reporting finance government area Jambi Province. There are weakness system internal control and non-compliance to regulation legislation in compilation report finance in the form of:

1. There is weakness in procedure monitoring and control of vehicle fuel sales data Motorized (BBKB), which is base calculation Usage tax for BBKB providers.
2. There is lack of work volume on two packages capital expenditure for roads, irrigation and networks at the PUPR Service, as well as sanctions finances that have not been applied.
3. BLUD Raden Mattaher Hospital shopping debt No can paid off in the year walk Because Not yet get adequate APBD support in a way rational, so that cause shopping debt Keep going increased. (BPK Press Release, 2024).

## 2. Literature Review

### Agency Theory

Theory of agency discovered by Jensen and Meckling who described connection between two or more party where one party (agent) namely the government decides For act with other agreements (principal). In addition, the government and society functioning as agents and principals in connection agency. Government can make policy only profitable adjacent party Good That government and rulers with sacrifice welfare and interests its citizens (Puteri Sari et al., 2022). Problems agency appear when executive tend profitable interest personal, start from budgeting, taking decision, until report finance. This is give proof that they has Work with good and maintain positions in society and the legislature. According to theory agency, agent opportunistic tend No like risk for example: government area as party executive, responsible answer For provide report finance accurate, complete as well as facilitate access report finance. While as agent, government area will avoid risk cause absence trust to performance. Therefore that, the government area show that performance they good and accountable in manage finance area (Sandanafu, Sally Paulina and Situmeang, 2018).

### System Information Local government

System Information Regional Government (SIPD) is a digital platform designed For manage and integrate data and information related government area. System Information Regional Government (SIPD) has function important in increase transparency, accountability and efficiency deep management finance area. With base law Law No.23 of 2014 concerning Regional Government and Minister of Home Affairs Regulation No. 70 of 2019 concerning System Information Local Government, which requires government area For use system This in compilation Budget Regional Revenue and Expenditure (APBD) since Year 2021.

### Competence Human Resources

Competence source Power man is characteristics base someone who covers knowledge, skills and attitudes required For carry out work in a way effective. This is reflect ability somebody in face challenges on the spot work (Agustina et al., 2023).

### Commitment Organization

Committee organization influence how much involved somebody with organization place work , how much interested For still work in an organization said , and how much want to somebody For increase yourself and show loyalty involved in activity organization (Wibowo, 2015).

### Internal Control

Regulation Government Number 60 of 2008 concerning System Government Internal Control System Internal control is a process of actions and activities carried out in a way Keep going continuously by the leadership and all employee For give trust on achievement objective organization through effective and efficient activities , reliability reporting finance , security state assets , and obedience to regulation legislation .

### 3. Research Model

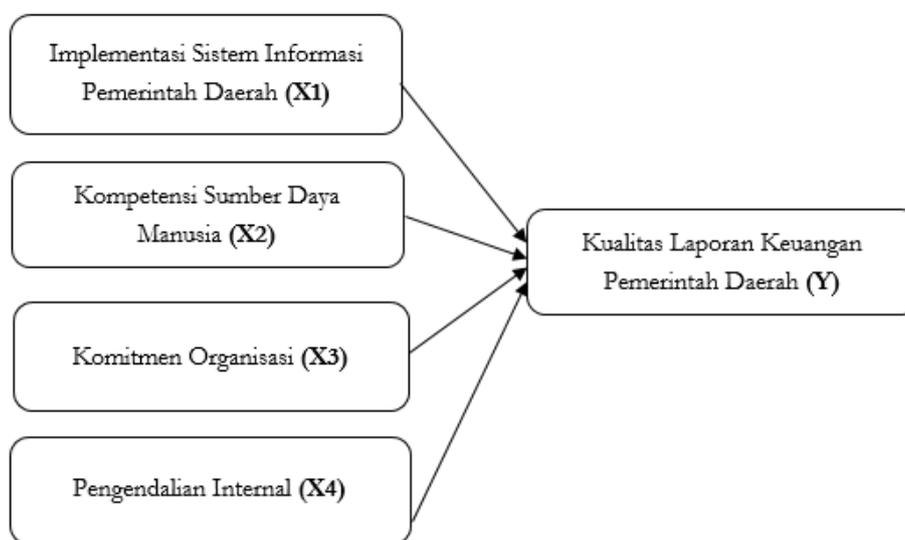


Figure 1

#### Hypothesis Study

#### Influence between Implementation System Information Local Government against Quality Report Finance Jambi Provincial Government .

System Information Regional Government (SIPD) helps government in make it easier managing , identifying , and evaluating data about information finance government listed in Regulation of the Minister of Home Affairs Number 77 of 2020 (Dewi et al., 2023). System information government effective area can increase presentation report quality finance , according to research (Riyanto, 2022) results his research state that implementation of SIPD increases efficient , transparent , even support compilation report finance government area more accurate and precise time due to the available data in system .

H 1 : “ There is Influence between Implementation System Information Local Government against Quality Report Finance Jambi Provincial Government ”.

#### Influence between Competence Human Resources to Quality Report Finance Jambi Provincial Government .

Competence source Power man is one of factor in compilation report quality finance . Source Power competent and trained human beings can understand as well as apply standard applicable accounting , so that produce report appropriate finance with principle accounting . Competence source Power man according to Law No. 13 of 2013 concerning knowledge , skills and behavior work that fulfills standard .

H 2 : There is Influence between Competence Human Resources to Quality Report Finance Jambi Provincial Government.

#### Influence between Commitment Organization to Quality Report Finance Jambi Provincial Government .

Commitment organization (Abni & Hamdani, 2023) is characteristics connection each member organization , which has an impact to decision individual For still committed serve to organization , in order to achieve objective organization said . Commitment organization

influential to accountability and transparency report finance . Organizations that have commitment tall tend implement the best strategy in management finance , which will reflected in quality report finances (Susanti, 2022).

H 3 : There is Influence between Commitment Organization to Quality Report Finance Jambi Provincial Government .

**Influence between Control Internal to Quality Report Finance Jambi Provincial Government .**

Effective Internal Control For detect constraints , evaluate report finance . System strong internal control can minimize errors and irregularities in compilation report finance (Wibowo, 2023). This is show importance control in guard integrity report finance . According to Regulation Government Number 60 of 2008 concerning System Government Internal Control (SPIP) states that LKPD must done simultaneously with SPIP because The purpose of SPIP is For give sufficient confidence for achievement effectiveness and efficiency in reach objective organization activity government , reliability reporting finance , security state assets , and comply with regulation legislation .

H 4 : There is Influence between Internal Control over Quality Report Finance Jambi Provincial Government .

**4. Results and Discussion**

**Descriptive Research Data**

**Table 2.**Research Sample Data

No	Information	Amount	Percentage
1.	The questionnaire was distributed	42	100%
2.	Questionnaires returned and can be processed	36	85.71%
3.	Unreturned questionnaires	5	11.9%
4.	Unprocessable questionnaire	1	2.39%

Research data obtained researcher through questionnaire that was distributed to Respondent as many as 42 questionnaires by 100%, with questionnaires that were returned and can be processed totaling 36 or 85.71%, and the questionnaire who does not returned to researcher as many as 5 questionnaires by 11.9%, 1 questionnaire was not can processed by 2.39%.

**Statistics Descriptive**

**Tabel 3.**

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Local Government Information System (X1)	36	36	49	44.42	3.636
Human Resources Competence (X2)	36	23	35	29.75	3,533
Organizational Commitment (X3)	36	49	70	62.31	5.104
Internal Control (X4)	36	56	77	68.17	6,381
Quality of Regional Government Financial Reports (Y)	36	61	91	80.39	7,200
Valid N (listwise)	36				

**Assumption Test Classic  
Normality Test**

**Table 4**

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		36	
Normal Parameters <sup>a,b</sup>	Mean	.0000000	
	Std. Deviation	3.84695486	
Most Extreme Differences	Absolute	.094	
	Positive	.094	
	Negative	-.084	
Test Statistics		.094	
Asymp. Sig. (2-tailed) <sup>c</sup>		.200 <sup>d</sup>	
Monte Carlo Sig. (2-tailed) <sup>e</sup>	Sig.	.560	
	99% Confidence Interval	Lower Bound	.547
		Upper Bound	.572

The table show that Kolmogorov- Smirnov test results produce value significant of 0.200 > 0.05. With Thus , it can concluded that the data is normally distributed .

**Multicollinearity Test**

**Table 5**

Coefficients <sup>a</sup>

Collinearity Statistics			
Model		Tolerance	VIF
1	X1	.817	1.224
	X2	.250	3.992
	X3	.273	3,658
	X4	.158	6,344

The table shows that tolerance and VIF values obtained from multicollinearity test results each variable independent own tolerance value > 0.10 and VIF value < 10. With Thus , it can concluded that the data is not experience problem multicollinearity.

**Heteroscedasticity Test**

**Table 6**

Coefficients <sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1,430	5.142		-.278	.783
	X1	.076	.096	.151	.784	.439
	X2	.040	.215	.065	.185	.854
	X3	.134	.142	.315	.943	.353
	X4	-.122	.150	-.357	-.813	.422

The table shows that mark significance obtained independent variables are all > 0.05. With Thus , it can concluded that the data is not experience symptom heteroscedasticity .

**Analysis Multiple Linear Regression**

**Table 7**

Coefficients <sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	18,519	9,362		1,978	.057
X1	-.352	.175	-.213	-2.008	.053
X2	-.871	.391	-.427	-2.230	.033
X3	1,678	.259	1.189	6,481	.000
X4	-.019	.273	-.017	-.070	.945

Based on mark from coefficient regression said , then obtained equality regression is as following :

$$KLKPD = 18.519 - 0.352 SIPD - 0.871 KSDM + 1.678 KO - 0.019 PI + e$$

Information :

KLKPD : Quality Report Finance Local government

α : Constant

β<sub>1</sub>β<sub>2</sub>β<sub>3</sub>β<sub>4</sub> : Coefficient Regression Variables Independent

SIPD : System Information Local government

KSDM : Competence Human Resources

KO : Commitment Organization

PI : Internal Control

**F Test**

**Table 8**

ANOVA <sup>a</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1296,588	4	324,147	19,400	.000 <sup>b</sup>
Residual	517,967	31	16,709		
Total	1814.556	35			

The ANOVA (Analysis of Variance) test results table was obtained F value count of 19,400 with level significance by 0,000 which is more small from level significance 5% (0.000 < 0.05) with F table value is 2.68. So the calculated f value is 19.400 > the F table value is 2.68, the result is This show that variable system information government area , competence source Power human , commitment organization , and internal control in a feasible and significant manner to quality report finance government area .

**T-test**

**Table 9**

T-Test Results

Research Variables	Significance
Local Government Information System (X1)	0.053
Human Resources Competence (X2)	0.033
Organizational Commitment (X3)	0,000
Internal Control (X4)	0.954

Variables System Information Regional Government (X1) which has mark significance of 0.053 and Internal Control (X4) which has mark significance of 0.954 which shows that mark significance variable said > 0.05 which states that second variable the No own significant influence against Quality Report Finance Local government .

Variables Competence Human Resources (X2) which has mark significance of 0.033 and Commitment Organization (X3) that has mark significance of 0.000 which shows that mark significance variable is  $< 0.005$  which states that second variable the own significant influence to Quality Report Finance Local government .

**Coefficient Determinant**

**Table 10**  
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1		.845 <sup>a</sup>	.715	.678

Determination test used For know to what extent is the independent variable capable affect the dependent variable shown through mark coefficient determination . In case this , is used Adjusted R square ( $R^2$ ) value because considered more accurate to number of dependent variables entered to in different models with R Square tending to always increase each independent variable added , without notice significance its influence on the dependent variable , Adjusted R Square actually can increase and decrease depends the relevance of the variable in explains the dependent variable ( Ghozali , 2018). The Adjusted R Square value is 0.678, so can concluded the influence of independent variables on dependent variables by 67.8%. Meanwhile that , the rest 32.2 % is influenced by other variables outside the research model .

**5. Comparison**

Research result This obtain hypothesis data as following :

H1: System information government area (X1) has mark significance of  $0.053 > 0.05$  and the calculated T value of  $-2.008 < T$  table of 2.028. The results of the study This show that system information government area No influential significant to quality report finance Jambi Provincial Government .

H2: Competence source Power human (X2) has mark significance of  $0.033 < 0.05$  and the calculated T value of  $-2.230 > T$  table of 2.028. The results of the study This show that competence source Power man influential negative to quality report finance Jambi Provincial Government .

H3: Commitment Organization (X3) has mark significance of  $0.000 < 0.05$  and the calculated T value of  $6.481 > T$  table of 2.028. The results of the study This show that commitment organization influential positive to quality report finance Jambi Provincial Government .

H4: Internal Control (X4) has mark significance of  $0.954 > 0.05$  and the calculated T value of  $0.017 < T$  table of 2.028. The results of the study This show that internal control does not influential significant to quality report finance Jambi Provincial Government .

**6. Conclusions**

The study aims to test and analyze the influence of local government information systems, human resource competencies, organizational commitment, and internal control on the quality of local government financial reports at the BPKD of Jambi Province. Based on the results of data analysis, the following conclusions were obtained: Implementation system information government area , competence source Power human , commitment organization , and internal

control has an impact to quality report finance government area at the Jambi Province BPKPD. System information government area No influential to quality report finance government area at the Jambi Province BPKPD. Competence source Power man influential to quality report finance government area at the Jambi Province BPKPD. Commitment organization influential to quality report finance government area at the Jambi Province BPKPD .. Internal Control does not influential to quality report finance government area at the Jambi Province BPKPD.

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