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Human Resource Competence and Application of Government Accounting Standards on Assets on the Quality of Financial Statement Information

Jayaningsih[1], Lia Uzliawati[2], Elvin Bastian[3]
University of Sultan Ageng Tirtayasa, Banten Provence, Indonesia

ABSTRACT: This research aims to test the influence of Human Resource Competence (HR), Application of Government Accounting Standards (SAP) on Assets, and Internal Control System as moderating variables on the Quality of Information of Public Universities' Financial Statements in Eastern Indonesia. The type of data used in this study is primary data obtained from questionnaires distributed directly to respondents, namely the Internal Supervision Unit and Officials / Employees of Financial Managers in the Accounting and Reporting Section at State Universities in eastern Indonesia. Determination of samples through purposive sampling with a total of 102 respondents. The data analysis method used to test hypotheses is SPSS. The results of the analysis showed that Human Resource Competence (HR), and the Application of Government Accounting Standards (SAP) on assets are directly related to the Quality of Financial Statement Information so that the Internal Control System cannot moderate the relationship between HR and SAP on assets with Financial Statement Information Quality.

Keywords – Human Resource Competence, Application of Government Accounting Standards on Assets, Quality of Financial Statement Information and Internal Control System.

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1. INTRODUCTION

One form of government accountability is regulated in Law No. 17 of 2003 on State Finance and to implement the provisions of Article 55 paragraph (5) of Law No. 1 of 2004 on State Treasury, it is necessary to establish Government Regulations on Financial Reporting and Performance of Government Agencies, then pp. 8 of 2008 on Financial Reporting and Performance of Government Agencies. The government should improve the quality of financial reporting that contains financial information needed by various parties. Quality financial statements must meet the bookkeeping system following government accounting standards (SAP).

The phenomenon of the quality of government financial statements in Indonesia is something interesting to study further. This rationale comes from the fact that there are irregularities that have been found by the Audit Board of the Republic of Indonesia (BPK RI) in the implementation of audits of government financial statements. As written in the findings of the examination of the financial statements of the Bandung regency of West Java Province in the fiscal year 2008 where BPK RI gave an opinion "Not Giving Opinion", in 2013 BPK RI membered the opinion "Unnatural" on the Financial Statements of the Bandung Regency Government. The phenomenon that occurs in the development of the public sector in Indonesia is the strengthening of demands for the quality of government financial statements.

Financial reporting is a form of accountability for the implementation of government as well as the implementation of activities in universities, each college must make financial reporting, but almost all universities in the presentation of information on financial statements are still not accountable because one element of financial statements is still not accurate recording when compared to existing physical conditions, as well as the incomprehension of HUMAN RESOURCES in the preparation of financial statements and review of financial statements by internal supervision units (SPI) that are not maximal. The cause is due to the limited number of HUMAN RESOURCES, as well as the disproportionate/propositional HR workload, and the trap of lecturer's duties as SPI.

Previous research relating to the quality of financial statements has been conducted by: Fikri, Inapty, and Martiningsih (2016), with the research title: the effect of the application of Government Accounting Standards, Apparatus Competence and the role of internal audits on the Quality of Financial Statement Information with Internal Control Systems as Moderating Variables" (Empirical Studies on SKPD-SKPD in The Provincial Government. NTB). Kinanyanti and Erawati (2016), with the research title: Human Resources Influence, Internal Control System, Accrual Basis Understanding of the Quality of Regional Financial Statements. Hardyansyah and Khalid (2016), with the research title: Influence of Human Resource Competence and Utilization of Information Technology on the Quality of Financial Statements with Internal Control System as Moderation Variables in Polewali Mandar Regency SKPD. Pujanira and Taman (2017), with the research title: Influence of Human Resource competence, Application of Government Accounting Standards, and Application of Regional Financial Accounting System to the Quality of Diy Provincial Government Financial Statements. Kesuma, Anwar, Darmansyah (2017), with the research title: Influence of Good Governance, Application of Government Accounting Standard, Government Internal Control System and Competence of Government Apparatus on The Quality of Government Financial Statements at the Ministry of Pariwista Work Unit.

This study refers to research conducted by Fikri, Inapty, and Martiningsih (2016) where the results of the study showed that the application of government accounting standards, apparatus competence, the role of internal audits, and internal control systems did no effect on the quality of financial statement information. The difference between this study and previous research is the sample and government accounting standards, especially regarding the recording of BMN assets. The sample used in this study is State Universities in eastern Indonesia, the reason researchers chose samples in eastern Indonesia is because when conducting an audit at Cenderawasih University (Uncen) Papua in 2017 found human resources problems and fixed asset recording. At the time of the audit obtained land information has been partially controlled by indigenous people including student dormitories (Rusunawa) which was then used as the headquarters of Papuan separatist groups and criminal shelters. In addition to the land and student dormitories as well as some other fixed assets that are missing and are still recorded in SIMAK-BMN. The recording of fixed assets that are not accurate when compared to existing physical conditions, as well as the incomprehension of HUMAN RESOURCES in the preparation of financial statements and review of financial statements by internal supervision units (SPI) are not maximal, this is due to a limited number of HUMAN RESOURCES, as well as unbalanced HR workload/propositional, and the trap of lecturer's duties as SPI. So that the information presented in the financial statements has not been accountable, and there is still a weak Internal Control System at the college.

This research is expected to be useful for various parties including:

1. Can be used as a recommendation to work unit in improving financial accountability through the preparation of reliable and trustworthy financial statements.
2. Can provide benefits in terms of adding literature and utilizing the development of accounting science at local universities.
3. Can be a reference for further research and add research references in the public sector in terms of the quality of financial statement information associated with factors that affect it, especially the problem of inaccurate assets in recording with existing physical.

2. LITERATURE STUDIES, FRAMEWORKS OF THOUGHT, AND HYPOTHESES

2.1, Agency Theory (Agency Theory)

According to Einsenhardt (1989), there are 3 (three) assumptions that underlie the theory of agency, namely: (1) assumptions about human nature (human assumption), this assumption emphasizes that humans have traits that are: in general humans are selfish (self-interest), humans have limited thinking about perception for the future (bounded rationality), humans always avoid risk (risk-averse); (2) Assumptions about organizational assumptions are conflicts between members of the organization, efficiency as productivity criteria and the existence of asymmetric information between principal and agents: (3) assumptions about information (information assumption) is information viewed as commodity goods that can be traded.

In a democratic system of government, the relationship between universities and users of government financial statement information can be described as an agency relationship. The principal must monitor the work of the agent so that the organization's objectives can be achieved efficiently and achieve public accountability, Mardiasmo (2006) explained that the understanding of public accountability as the obligation of the mandate holder (agent) to provide accountability, present, report, and disclose all activities and activities that are his responsibility to the principal who has the right to hold it accountable. Public accountability consists of two types, namely: (a) accountability for the management of funds to higher authorities (vertical accountability), and (b) accountability to the wider community (horizontal accountability). The practice of financial reporting in public sector organizations is a concept based on agency theory.

2.2, Quality of Financial Statements

Quality can be interpreted by standards, so the quality of financial statements is a record of a company's financial information in an accounting period that can be used to describe the performance of the company presented by the standard. Financial statements are said to be qualified if they meet:

2.2.1, Understandable

The information presented in the financial statements can be understood by the user and expressed in a form and term that is tailored to the limits of the user's understanding.

2.2.2, Relevant

The information generated by the Financial Statements must be able to provide clarity about the company's financial flow so that the users of its information can take the right decision.

2.2.3, Materiality

The level of risk or not of a company's overall financial activities on the information presented in the financial statements for the company and users of financial statements in changing their perception of making decisions.

2.2.4, Reliability

The information in financial statements is free from misleading notions and material errors, presents every fact honestly, and can be verified.

2.2.5, Honest Presentation

The information describes honestly the transactions as well as other events that should have been presented or that could reasonably be expected to be presented by the actual financial transaction.

2.2.6, Substance Outperforms Form

Transaction information and other events need to be recorded and presented by substance and economic reality and not just legal forms.

2.2.7, Neutrality

The information on the financial statements should be directed at the general needs of the user, not depending on the needs and desires of any particular party.

2.2.8, Healthy Considerations

The preparation of financial statements sometimes faces the uncertainty of a certain event and circumstances, there needs to be healthy consideration but does not reduce the reliable quality of financial statements.

2.2.9, Completeness

Financial accounting information presented as fully as possible includes all accounting information that can influence decision-making with due regard to existing constraints.

2.2.10, Comparable

The information contained in the financial statements will be more useful if it can be compared to the financial statements of the previous period or other reporting entities internally or externally.

Based on BPK research, it can be concluded that to produce good quality financial statements that are responsible for the implementation of APBN/APBD, competent human resources are needed in compiling and producing financial statements. Human resources become a key factor in creating quality financial statements because those who compile financial statements are those who master government accounting standards.

2.3, Human Resource Competence

Competence is a person's basic characteristics related to effective performance and/or superiority in a particular job and situation. Mangkunegara (2012), suggested that competence is a fundamental factor owned by someone who has more ability, which makes it different from someone who has average or ordinary abilities.

Mangkunegara (2012: 40), states that human resource competence is a competency related to knowledge, skills, abilities, and personality characteristics that directly affect its performance. Human resource competence according to the results of Perrin study is: Have computer capabilities (Line Executive), Have a broad knowledge of vision, Have the ability to anticipate the influence of change, Have the ability to provide education about human resources.

Many experts argue that qualified human resources determine the success or not of an organization with the competence of every existing employee. Forming such an apparatus figure does require a long time and process and effort that must not stop. Staffing management needs to be addressed, starting with doing the correct recruitment pattern by regulations and competency-based. Similarly, in employee development, job performance assessment, career patterns, payroll, promotion/demo stage, dismissal, and so on. All these changes need to be made with high commitment and consistency. Changes that can be made immediately are the improvement of abilities or competencies made through education and training (training) and non-training.

2.4, Government Accounting Standards

The resulting government financial statements must meet the principles on time and be prepared by following Government Accounting Standards by Government Regulation No. 71 of 2010. In Government Regulation No. 71 of 2010 there are twelve Statements of Government Accounting Standards (PSAP). Qualitative characteristics required by Government Regulation No. 71 of 2010, on Government Accounting Standards are: relevant, reliable, comparable, and understandable (Kinanyanti and Erawati, 2016).

Quality financial statements must meet the bookkeeping system following Government Accounting Standards (SAP). As stated in the Financial Accounting Standards (SAK), that the information presented in the financial statements must be reliable, information that has a reliable quality that is if it is not misleading, there are no material errors and can be relied upon by the user as honest information and presented reasonably. With the implementation of SAP in the preparation of financial statements, it is expected that everything runs in a structured manner and by applicable guidelines so that it will produce quality and accurate financial statements whose existence is very important and needed by interested parties.

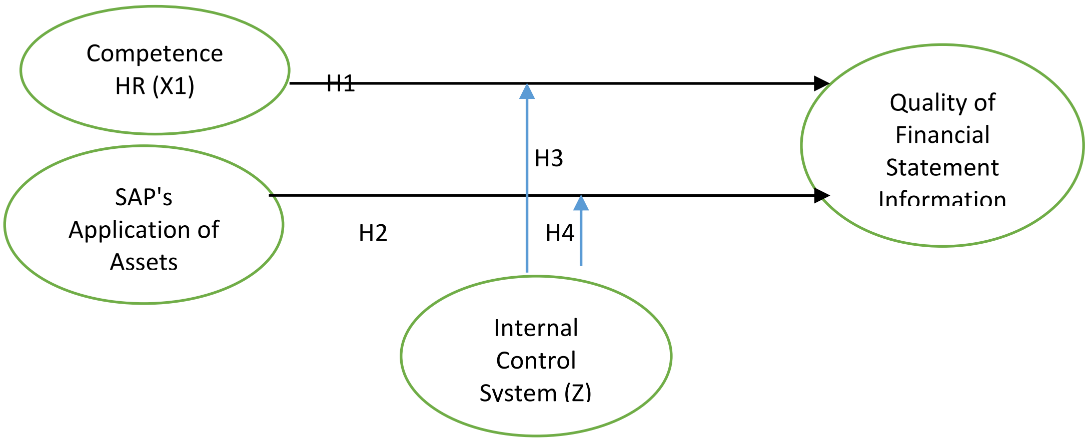
2.5, Government Internal Driving System

In regulation of government number 60 of 2008 article 2 paragraph (3), states the Government Internal Control System (SPIP) as referred to in paragraph (2) aims to provide adequate confidence for the achievement of effectiveness and efficiency of achieving the objectives of state governance, reliability of financial reporting, security of state assets, and compliance with laws and regulations, while in article 3 paragraph (1) states SPIP consists of the elements: Control environment, Risk assessment, Control activities, Information and communication, Internal control monitoring.

The internal control system (ICS) is a system that is implemented to facilitate internal control, with SPI implemented properly, it is expected that an organization will be able to run well. A good SPI will certainly not be useful if it is not supported by competent human resources and sap implementation. With competent human resources and consistent implementation of SAP from year to year and strengthened by adequate SPI it will produce output in the form of good quality financial statement information also to be input for related parties in improving the management of financial accountability in the future.

2.6, Framework of Thought

The frame of mind is the flow of the author's thought that is used as a scheme of thought or rationale to strengthen the indicators behind his research. Sugiyono (2015) states that the frame of mind will connect theoretically between research variables i.e. between independent variables with dependent variables.
Based on previous research, many factors that affect the quality of financial statements. Factors that influenced previous research that later became a conceptual framework in this study, especially in the HR competency factor and the application of SAP to assets in the preparation of financial statements seen in the following figure:



3. RESEARCH METHODS

The population in this study is all officials/employees of Financial Management and SPI at 9 (nine) PTN in eastern Indonesia (Maluku, North Maluku, Papua, and West Papua). A sample is part of the number and characteristics that the population has. In this study, the sampled were officials/employees of the Accounting and Reporting Section and SPI at nine PTN in eastern Indonesia. The type of sampling used by researchers is purposive sampling. Purposive sampling is a technique of determining a sample with certain considerations.
The type of research used in these researchers is using quantitative methods. This type of approach uses survey research with a descriptive and verification approach. Because of the variables that will be examined the relationship and its purpose to present a structured, factual, and accurate picture of the facts and relationships between the variables studied. In this study, descriptive methods were used to explain the competence of HUMAN RESOURCES, the application of SAP, and the quality of financial statement information, while verified methods were used to explain the influence of HR competencies, the application of SAP, and the quality of financial statement information through statistical calculations.
Data collection uses primary data, i.e. information obtained from direct sources (first hand). The data collection technique used is a questionnaire (questionnaire). Questionnaires are submitted to respondents online through a link: http://bit.ly/kompetensi_sdm to the head/secretary of the Internal Supervision Unit (SPI) in nine PTN in eastern Indonesia to be distributed and filled out by all SPI members and all HR accounting and reporting sections in their respective PTN.
The type of data used in this study is qualitative data obtained from questionnaires using the Likert scale. The Likert scale is a bipolar scale method that measures both positive and negative responses to a statement from a questionnaire. Each response from the respondent to their respective statements was scored. Data management using SPSS software. SPSS software is an advanced program where its features can help to perform descriptive statistics on research data, conduct data quality tests that include testing the validity and reliability using correlation techniques and Cronbach alpha, conducting hypothesis tests that are to test the correctness of a statement statistically and draw conclusions whether to accept or reject the statement. To

test hypotheses in this study the analytical tools used are multiple regression analysis and moderation regression analysis. Multiple regression analysis is used to predict how the state (up and down) of a dependent variable, when two or more independent variables as predictor factors are manipulated (decreased in value). Multiple regression analysis will be done if the number of independent variables is at least two (Sugiyono, 2012). The regression equations in this study are:

$$Y = a + b1X1 + b2X2 + \cdots + bnXn + e$$

Information:

Y = Quality of Financial Statement Information

a = Constant, is a related value which in this case is Y at the time the independent variable is 0 (HR, SAP = 0)

b1 = Regression coefficient of independent hr variable against variable Y

b2 = Sap independent variable multiple regression coefficient against variable Y

e = Error Term, which is the error rate of the presumption in the study.

Regression moderation analysis is used to see whether a moderating variable (Z) can strengthen or weaken the causal relationship between an independent variable (X1 and X2) with a dependent variable (Y). Testing can be done in two stages:

Step 1: Y = $a1$ + $b1$SDM

Y = $a1$ + $b1$SDM + $b2$SPI

Y = $a1$ + $b1$SDM + $b2$SPI + $b3$SDM*SPI

Step 2: Y = $a2$ + $b1$SAP

Y = $a2$ + $b1$SAP + $b2$SPI

Y = $a2$ + $b1$SAP + $b2$SPI + $b3$SAP*SPI

Information:

a = Constant

b1 − b3 = Regression Coefficient which states the change in value Y in the event of a change in value X

HR = HR Competence

SAP = SAP's Application of Assets

SPI = Internal Supervision Unit

SDM*SPI = SPI as moderation variable of HR Competence

SAP*SPI = SPI as the moderation variable of SAP Competence.

4. FIGURES AND TABLES

The population in this study is all officials / employees of financial managers and Internal Supervision Units (SPI) at nine State Universities (PTN) in eastern Indonesia (Maluku, North Maluku, Papua, and West Papua). The total questionnaire spread as many as 102 (one hundred and two) respondents. The criteria used for filling out the questionnaire are as follows: Minimum educated D3 Accounting, Financial Manager in Accounting & Reporting, Internal Supervision Unit (SPI), Respondents over > 20 years old, Working period of more than > 1 year. The questionnaire distributed is given a predetermined time limit, if the questionnaire is filled out by respondents will go directly to the researcher's email. Of the 102 (one hundred and two) questionnaires distributed only 81 (eighty-one) returned and 3 (three) questionnaires were flawed/incomplete so that only 78 (seventy-eight) were received in good and complete condition used for analysis.

4.1, Hypothesis testing

Test hypotheses in this study to analyze multiple regression and moderation regression. In testing the multiple regression hypothesis, the hypothesis to be tested is to find out whether there is an influence between independent variables, namely Human Resource Competence and the Application of Government Accounting Standards on Assets to dependent variables, namely financial statement information quality both simultaneously and partially. To test whether the Internal Control System can moderate (strengthen or weaken) the relationship between Human Resource Competence and the Application of Government Accounting Standards on Assets to the Quality of Financial Statement Information is conducted using regression moderation testing.

4.2, Multiple Regression Analysis

The research of testing on multiple regression analysis is intended to seek influence between independent variables namely Human Resource Competence and Application of Government Accounting Standards on Assets to dependent variables namely Financial Statement Information Quality. Sugiyono (2012) said multiple regression analysis will be done if the number of independent variables is at least two. The results of the test on multiple regression analysis areas are in the following table:

TABLE: Multiple Regression Test Results

Variable	Coefficient	t-Statistic	Probability
Constant (a)	37.255	3.412	0.001*)
HR Competence	-1.417	-5.733	0.000*)
SAP's Application of Assets	1.203	4.327	0.000*)
Adj. R^2	0.737		
F Statistic	108.872		0.000*)

***) Significant < 0.25

**) Significant < 0.10

*) Significant < 0.05

Based on the table above, the regression equation between dependent variables against independent variables in this study is:

$$Y = 37{,}255 + (1{,}417)\ X1 + 1{,}203\ X2 + e$$

From the equation it can be seen that the coefficients of independent variables of human resource competence (X1) show negative numbers, the application of government accounting standards on assets (X2) shows positive numbers, and constant shows positive values, this shows the relationship between human resource competence and the application of government accounting standards on assets with the quality of financial statement information (Y) is negating, but human resource competency variables have a negative value (-5,733 < t table = 1,665) meaning HR competence does not have a positive effect on the quality of financial statement information, This shows that as much as the low human resource competence possessed then the quality of financial statement information will decrease, where between independent variables to dependent variables have a causal attachment which means if the better the competence of human resources and the application of government accounting standards on assets then the better the quality of financial statement information.

Testing using the coefficient of determination or value R Square (R2) aims to measure how much the model's ability to explain the value of correlation or relationship (R) between human resource competency variables and the application of government accounting standards on assets with the quality of financial statement information known value R square (R2) of 0.744 if the independent variable is more than one then the value used should be the value adjusted R2. An adjusted R2 value of 0.737 means that a dependent variable can be explained by an independent variable of 73.70%. This means that 73.70% of financial statement information quality variables can be explained by human resource competency variables and the application of government accounting standards on assets while the remaining 26.30% is explained by other variables outside of this study.

Statistical test t to look at the influence of independent variables of human resource competence and the application of government accounting standards on assets to dependent variables of financial statement information quality, using the significance values $\alpha = 0.05$ (5%) and the value of t table 1.665, then partially the influence of each independent variable on the dependent variable can be described below.

The independent variable of human resource competence has a significance level of 0.000 < α = 0.05 while the value of t calculates has a negative value of -5,733 < t table = 1.665 for that hypothesis 1 in this study is rejected meaning that human resource competence does not have a positive effect on the quality of financial statement information. It can be concluded that if the human resource competency variable (X1) decreases then the quality variable of financial statement information (Y) will decrease as well, or in other words, the decrease in human resource competence is owned, it also decreases the quality of financial statement information. But based on the significance of the variables the competence of human resources still has a contribution to the quality variables of financial statement information.

The independent variable application of government accounting standards on assets has a significant level of 0.000 < α = 0.05 and t calculated has a positive value of 4,327 > t table = 1.665 for that hypothesis 2 in this study received i.e. the application of government accounting standards on assets positively affects the quality of financial statement information. It can be concluded that if the variable application of government accounting standards on assets (X2) is implemented properly and consistently then the financial statement information quality variable (Y) will increase, or in other words the better the application of government accounting standards on assets, it will be able to improve the quality of financial statement information.

Statistical test F aims to determine the influence between independent variables (human resource competence and the application of government accounting standards on assets) to dependent variables (quality of financial statement information), known value F calculates 108.872 with a significance value of 0.00 less than the value of α = 0.05. It can be concluded based on the results of significance testing or statistical test F shows that human resource competency variables and the application of government accounting standards on assets have a significant effect on the quality variables of financial statement information.

4.3, Moderation Regression Analysis

In this moderation regression analysis study was conducted to test the moderation variable (Z) which is an internal control system whether it can moderate the relationship between independent variables (X1) human resource competence and (X2) the application of government accounting standards on assets to dependent variables (Y) quality financial statements information. To test the presence of variable Z is carried out in two stages, the results of testing both stages as the following table:

TABLE: Moderate Regression Testing Results

Variable	Coefficient	t-Statistic	Probability
HR Moderation Regression			
- **Step 1**			
Constant (a)	26.293	3.202	0.002*)
HR Competence (X1)	-0.726	-2.886	0.005*)
SPI (Z)	0.607	7.148	0.000*)
- **Step 2**			
Constant (a)	27.224	1.736	0.087**)
HR Competence (X1)	-0.806	-0.692	0.491
SPI (Z)	0.593	2.847	0.006*)
HR Moderation	0.001	0.070	0.944
SAP Moderation Regression			
- **Step 1**			
Constant (a)	-3.127	-0.603	0.548
SAP Competence (X2)	0.522	-1.799	0.076**)
SPI (Z)	0.681	7.827	0.000*)
- **Step 2**			
Constant (a)	-14.577	-0.423	0.673
SAP Competence (X2)	0.912	-0.764	0.448
SPI (Z)	0.834	1.797	0.076**)
SAP Moderation Regression	-0.005	0.336	0.738

***) Significant < 0,25
**) Significant < 0,10
*) Significant < 0,05

The results of the phase one test of the human resource comparator variable stated a significant b2 where sig SPI (Z) = 0.00 < 0.05 and a calculated t value of 7,148 > t table = 1.665.

The results of the second stage test of the human resources comparability variable stated that b3 was insignificant where sig HR moderation = 0.944 > 0.05 and t calculated value of 0.70 < t table = 1.665.

Based on the testing of two stages of variable X1 (human resource competence), the results of which variable Z (internal control system) in stage 1 of the test results b2 are significant and in stage 2 the test results b3 is not significant meaning that variable Z cannot moderate between variable X1 to variable Y or called Predictor Moderation Variable means that human resource comparability variables directly affect the quality variables of financial statement information without having to be moderated by the stem control intern.

The results of stage one tests on variables applying government accounting standards to assets state a significant b2 where sig SPI (Z) = 0.00 < 0.05 and a calculated t value of 7,827 > t table = 1,665.

The results of the second stage test of variables applying government accounting standards to assets stated that b3 was insignificant where the SAP moderation sig = 0.738 > 0.05 and the calculated value of 0.336 < t table = 1.665.

Based on the two-stage testing of variable X2 (application of government accounting standards on assets), the results of variable Z (internal control system) in stage 1 test results are significant and in stage 2 the results of the test b3 are not significant meaning that variable Z cannot moderate between variable X2 to variable Y or called Predictor Moderation Variable means the variable application of government accounting standards on assets directly affect the quality variable of financial statement information without having to be moderated by the internal control system.

Based on the results of the statistical data of moderation regression analysis above, it can be concluded that the testing between independent variables with dependent variables shows: independent variables (X1 and X2) against dependent variables (Y) have a direct and significant effect, meaning that variable Z cannot moderate between independent variables to dependent variables, then the role of variable Z in this study has no effect or is called Predictor Moderation Variables, It acts only as an independent variable.

4.4, Discussion of Research Results

Based on the results of hypothesis testing using multiple regression tests it can be concluded that the influence of independent variables on dependent variables shows a unidirectional relationship, while the results of hypothesis testing on moderation regression tests can be concluded that internal control system variables (Z) cannot be used as moderating variables between human resource competency variables and variables applying government accounting standards to assets (X1 and X2) to Financial statement information quality variable (Y) because variable X to variable Y has a direct and significant effect, meaning that variable Z in this study cannot function as a moderating variable, with the following explanation.

4.4.1, The Effect of HR Competence on the Quality of Financial Statement Information

Statistical test results on the influence of human resource competency variables on financial statement information quality variables, showed that human resource competence negatively and significantly affect the quality of financial statement information, this is evidenced by the value of t calculate obtained less than t table 1,665 or -5,733 < of 1,665 but still has a significant value of 0.000 < than 0.05. The direction of the influence of human resource competition variables on the quality of financial statement information is negative which shows that the lower the competence of human resources, the quality of financial statement information will decrease, where based on hypotheses, the results of the study are rejected.

Based on the results of these tests it can be explained that the competence of human resources becomes low if: human resources cannot work properly and responsibly according to their main tasks and functions; not have the ability and ability, never/rarely attend training, training, workshops, seminars, etc.; not working in real-time means always delayed; Unprofessional, and unaware of his responsibilities.

This result is not in line with the assumptions put forward by Einsenhardt (1989) which is an assumption about information (information assumption) where information is viewed as a commodity that can be traded to affect the quality of financial statements. For information in financial statements to improve in quality must be supported by human resources who have the ability, skills, professionals, and aware of their responsibilities in carrying out their work.

The results of this study are not in line with those presented by Pujanira and Taman (2017); Hardyansyah and Khalid (2016); Kiranayanti and Erawati (2016) stated that human resource competence has a positive effect on the quality of financial statements, as well as Kesuma et.al (2017) research shows that the competence of government apparatus simultaneously has a significant effect on the quality of financial statements, but partially has no significant effect on the quality of financial statements. The results of this study are in line with the results of Fikri et.al (2016) shows that the competence of the apparatus does no effect on the quality of financial statement information.

4.4.2, The Effect of SAP's Application of Assets on the Quality of Financial Statement Information

Statistical test results on the effect of variables applying government accounting standards to assets to variables in the quality of financial statements information showed that variables applying government accounting standards to assets had a positive and significant effect on the quality variables of financial statement information, this is evidenced by the results of the value of t calculated greater than t tables 1.665 or 4.327 > of 1.665 and the significance level of 0.00 < than 0.05. The direction of the influence of the variable application of government accounting standards on assets to the quality variables of financial statement information is positive which indicates that the better and consistently the application of government accounting standards on assets, the quality of financial statement information will increase, where based on hypotheses, the results of the study are received.

Based on the results of these tests, the application of government accounting standards on assets is received because: implemented consistently from year to year in the presentation of financial statements even though in reality the information provided has not been maximal and accountable, especially for the recording of BMN assets on SIMAK-BMN is not up to date where not all BMN assets are by records with existing physical conditions.

This result is in line with the assumptions put forward by Einsenhardt (1989) namely assumptions about human nature (human assumption), this assumption emphasizes that humans have limited thinking power regarding perception for the future (bounded rationality) and always avoid risk (risk-averse) to affect the quality of financial statement information because the basic human nature causes the resulting information is always questioned reliability, accuracy and, trustworthiness of information submitted in financial statements, especially the issue of recording BMN assets that have not been applied properly. With reliability, accuracy and, trust of information submitted it will improve the quality of financial statement information.

The results of this study in line with Pujanira and Taman's research (2017) showed that the application of government accounting standards had a positive effect on the quality of DIY Local Government Financial Statements, as well as Kesuma et.al (2017) research showed that the implementation of government accounting standards simultaneously had a significant effect on the quality of financial statements, but partially had no significant effect on the quality of financial statements. The results of this study are not in line with the results of Fikri et.al (2016) showed that the application of government accounting standards did no effect on the quality of financial statement information.

4.4.3, The Influence of HR Competence on the Quality of Financial Statement Information with Internal Control System as a Moderating Variable

The results of statistical testing of human resource competence on the quality of financial statement information with the internal control system as a moderating variable in this study were conducted in two stages, the test results showed that the internal control system only acted as a predictor of moderation (predictor of variable moderation) and was not a moderating variable, where the relationship between human resource competence and the quality of financial statement information in general. Significant direct effect. This is evidenced by the results of the phase one test, namely: from independent variables of human resource competence (X1) and variables moderating the intern control system (Z) to dependent variables of financial statement information quality (Y) states significant b2 where sig SPI (Z) = 0.00 < 0.05 and the results of the phase two test are conducted with regression tests from independent variables of human resource competence (X1), moderating variables of internal control system (Z) and ZX1 to variables depending on the quality of financial report information (Y) states that b3 is not significant where sig moderation HR = 0.944 >

0.05. The results of the tests of both stages showed that the internal control system acts as a predictor of moderation and not as a moderation variable.

Based on the results of these tests it can be explained that the internal control system cannot moderate variable X1 to variable Y because human resources are directly related causally to the quality of financial statement information, although the competence is still low. If human resources have good competence in the form of ability, proficiency, professionalism, and awareness of their responsibilities then it can improve the quality of financial statement information.

This result is not in line with the assumptions put forward by Einsenhardt (1989) which is the assumption about information (information assumption) where information is viewed as a commodity that can be traded, the better the internal control system owned and supported by adequate information and the ability and skills possessed by human resources will improve the quality of financial statement information. Because the financial statements presented have met the standards even though they are not yet maximal and accountable and supported by reliable human resources even though the competence is still low but the two variables have a direct effect causally, the internal control system cannot act as moderating for both variables.

The results of this study are in line with Hardyansyah and Khalid's research (2016) whose results show that the variables of the internal control system cannot moderate the competence of human resources to the quality of local government financial statements, as well as the results of Fikri et.al (2016) research shows that the entire internal control system cannot moderate the competence of the apparatus to the quality of financial statement information.

4.4.4, The Effect of SAP's Application of Assets on the Quality of Financial Statement Information with an Internal Control System as a Moderating Variable

The results of statistical testing of SAP's application of assets to the quality of financial statement information with the internal control system as a moderating variable are carried out in two stages, the test results show that the internal control system only acts as a variable predictor of moderation (predictor of variable moderation) and is not a moderating variable, where the relationship between the application of government accounting standards on assets and the quality of financial statement information regularly. Significant direct effect. This is evidenced by the results of the phase one test, namely: from independent variables application of government accounting standards on assets (X2) and variables moderating the system of intern control (Z) to variables depending on the quality of financial statement information (Y) states a significant b2 where sig SPI (Z) = 0.00 < 0.05 and results in the phase two test was conducted by regression tests from independent variables applying government accounting standards on assets (X2), variables moderating the intern control system (Z) and ZX2 to dependent variables of financial statement information quality (Y) stating that b3 is insignificant where sig moderation of HR = 0.738 > 0.05. The results of testing both stages showed that the internal control system acts as a predictor of moderation and not as a moderating variable.

Based on the results of these tests it can be explained that the internal control system cannot moderate variable X2 to variable Y because the application of government accounting standards on assets directly affects the quality of financial statement information. The implementation of government accounting standards consistently from year to year in the preparation of financial statements and the information presented accurately and accountable will improve the quality of financial statement information.

This result is not in line with the assumptions put forward by Einsenhardt (1989) namely assumptions about human nature (human assumption), this assumption emphasizes that humans have limited thinking power regarding perceptions for the future (bound rationality) and always avoid risk (risk-averse), with the better internal control system owned and supported by information and data that is realistic, Accurate and trustworthy in the framework of preparing financial statements will improve the quality of financial statements. Because the financial statements presented have been based on government accounting standards that are carried out consistently from year to year and both variables have a direct effect, the internal control system cannot act as moderating for both variables.

The results of this study are in line with Fikri et.al (2016) research showing that the entire internal control system cannot moderate the application of government accounting standards to the quality of financial statement information. The variable function of moderating the internal control system will not be useful if the free variety has a direct effect on the bound variable as the results of this study.

5. CONCLUSION

5.1, Conclusion

Based on the results of the problem formulation, hypothesis development, and the results of the analysis that have been discussed in the previous chapters, it can be concluded from this study, namely:

1. Human resource competence does not have a positive effect on the quality of financial statement information. The human resource competence of PTN in eastern Indonesia is still low, as the results of human resource competency testing on the quality of financial statement information are negative indicating that the lower the competence of human resources, the quality of financial statement information will decrease.
2. The application of government accounting standards on assets positively affects the quality of financial statement information. The presentation of PTN's financial statements in eastern Indonesia has followed government accounting standards but the information presented has not been maximal and accountable, especially the issue of recording BMN assets that are not all by the record with the physical condition of assets because the human resources are still very low incompetence and the existence of work that is summarized so that recording is not immediately done and updated periodically. Regardless of these issues, the results of testing the application of government accounting standards on assets have a positive and significant effect on the quality of financial statement information.
3. The intern control system cannot moderate the relationship between human resource competence and the quality of financial statement information because the financial statement information presented meets the standards and is supported by reliable human resources even though the competence is still low but the two variables have a causal direct relationship, which causes the internal control system cannot act as moderating for both variable or called Predictor Of Variable Moderation.
4. The intern control system cannot moderate the relationship between the application of government accounting standards on assets with the quality of financial statement information because the presentation of financial statements has been based on government accounting standards conducted consistently from year to year even though the information presented on BMN assets has not been maximal and accountable but the two variables are directly related significantly, This causes the internal control system to be unable to act as moderating for both variables or called the Variable Moderation Predictor.

5.2, Limitations

The limitations in this study are:

1. This research is only conducted in the Eastern Indonesia State University, so the results of this study cannot be generalized to all universities.
2. The variables tested in the model developed in this study are limited to only 2 (two) variables, namely: human resource competence and the application of government accounting standards on assets.
3. This study uses online questionnaires due to the location of respondents is far away and in the situation of the Covid-19 pandemic, so the subjectivity problem of respondents can result in the results of this study vulnerable to the bias of respondents' answers.
4. Questionnaire items were distributed to respondents without going through expert judgment.

5.3, Possible Applications

Based on the results of the study and limitations possessed by the researcher, the suggestions that can be given are as follows:

1. Human resources must have the ability and ability; periodically participate in training, training, workshops, seminars, etc.; work in real-time means not delayed; professional, and aware of its responsibilities so that financial statement information becomes more qualified and reliable.
2. BMN asset recording must be based on existing physical conditions, immediately updated assets periodically, both existing assets and assets that are not found again due to theft/loss/destroyed/no more physical, carrying out regular asset inventory at least once every 5 years in collaboration with KPKNL so that the information presented in the financial statements becomes accountable, accurate and reliable.
3. Moderating variables are prepared more than one, if one moderating variable fails, there is still a backup of one more variable and to determine the moderating variable must be based on the existing theory.
4. Include other independent variables that strengthen and positively affect the quality of financial statement information that the author has not included as variables in the study.
5. Perform expert judgment first on the items questionnaire before distributing the questionnaire.
6. Can expand the research area at other colleges including private colleges.

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INFO

Corresponding Author:* *Lia Uzliawati, University of Sultan Ageng Tirtayasa, Banten Provence, Indonesia.

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