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**THE INFLUENCE OF JOB SATISFACTION AND SELF-EFFICACY ON  
EMPLOYEE PERFORMANCE THROUGH ORGANIZATIONAL COMMITMENT  
AS AN INTERVENING VARIABLE**



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**Abstract**

This study aims to test the effect of HR competence, utilization of accounting information technology, good governance, and internal supervision on the quality of financial reports. The object of this study is the Employees of the Regional Apparatus Organizations of South Sumatra Province. By using the purposive sampling method, the number of samples in this study was 25 regional apparatus organizations with a total of 100 respondents. The independent variables are HR competence, utilization of accounting information technology, good governance, and internal supervision. Meanwhile, the dependent variable used is the quality of financial reports. This study uses a quantitative approach with the type of data in the form of primary data. The testing of this study uses the t-test (Partial) and F Test (Simultaneous) with the SmartPLS Version 4 analysis tool. The results of the study indicate that HR competence, utilization of accounting Information Technology, good governance, and internal supervision have a significant positive effect on the quality of financial reports.

**Keywords:** Good Governance, Human Resource Competency, Internal supervision, Quality of Financial Reports, Utilization of Information Technology

## INTRODUCTION

The fact that local government financial reporting in Indonesia that occurred is something quite interesting to study further. If we look further in the government financial report, there is still a lot of data presented that is not appropriate. It turns out that there are still many deviations that have been found by the Audit Board of Indonesia (BPK) in carrying out its duties in auditing government financial reports. Many findings were found in the financial management presented by the compilers of local government financial reports, especially in the management of regional finances and regional budgets. The budget is a work plan for an agency, including the regional government in the form of money (rupiah). Every budget user must be responsible for the finances they manage. Likewise, the regional government is required to make financial reports as a form of accountability in the administration of government. This is in line with Law Number 17 of 2003 concerning State Finance and Law Number 32 of 2004 concerning Regional Government.

In government, one form of transparency in public financial management is carried out by making financial reports. Financial reports are a description or record of the financial condition/situation, and performance or financial capabilities of an entity (Anindita & Tanuwijaya, 2023). With the existence of financial reports, it is hoped that they can help users in obtaining financial information that can be used for the process of making important decisions in an organization. If the information presented in the financial report is easy to understand/understand, free from material errors, free from misleading understanding, reliable, and meets the needs of users for decision making, then it can be said that the quality of the financial report is good. (Ramadani et al., 2022)

A quality financial report is a financial report that has Government Regulation No. 71 of 2010). If the information contained in the Financial Report is in accordance with the criteria that should be, it means that the local government is able to realize transparency and accountability in regional financial management. According to Animah et al. (2020), "Financial reports are a medium for an entity, in this case the government, to be accountable for its financial performance to the public". For this reason, local governments must be able and have the ability to present financial reports. The financial report must present quality and accountable financial information following applicable provisions. By applying these criteria in the financial reports that have been prepared and presented, local governments can realize transparency and accountability in regional financial management. The requirements for fulfilling the financial reports reported by the regional government are of good quality or meet the qualitative characteristics of financial reports, one of which is by obtaining an Unqualified Opinion (WTP) on the Regional Government Financial Report (LKPD) which has been audited by the Audit Board of Indonesia (BPK).

Financial reports are products produced from the discipline of accounting, so that in preparing financial reports, people who are competent in accounting are needed (Toha et al, 2021). Therefore, HR competence is one of the factors that can affect the quality of financial reports. HR competence is related to a person's knowledge to achieve the highest performance in completing their work. (Ramadani et al., 2022)

The ability of human resources to produce quality financial reports can be designed through a control system in the organization that will encourage the use of human resources efficiently and effectively to optimize the goals of an organization. The most important

aspect of internal control is personnel. If employees are competent and trustworthy people, the financial reports produced can be relied on (Gasperz, 2019) In line with the research of Qader et al. (2021) that human resources affect the quality of accounting information with a significance value of  $0.000 < 0.05$ .

The second factor that affects the quality of local government financial reports is the use of information technology. The obligation to use information technology is contained in Government Regulation No. 56 of 2005 concerning the Regional Financial Information System. Information technology can improve the timeliness and accuracy of information if used optimally. In addition, replacing manual control with computer control can make it easier for local governments to prepare LKPD. (Darwis & Meliana, 2020)

The development of information technology will make it easier for someone to carry out their activities and work. According to Eliana et al. (2023), inadequate capacity does not necessarily produce reliable financial reports if it is not supported by information technology. With the availability of information technology that continues to develop, it is hoped that it will help in the process of creating and compiling quality and timely financial reports. Based on research by Hadis et al. (2022), the use of information technology has an effect on the quality of financial reports with a significance value of  $0.000 < 0.05$ .

The third factor influencing the quality of financial reports is good governance, which is a theme that is still raised in government administration governance. The old-fashioned management model in government is not comparable to the current adult society. The demands of the community for the government to organize good governance must be responded to by the government by making changes that lead to the realization of good governance. (Heslina & Syahrini, 2021)

One way to realize Good Governance is that a government can produce good and quality financial reports. To produce quality financial reports, the government is required to follow applicable accounting standards. The principles applied by accounting standards in good regional financial governance are a must that are applied in all countries in the world, including Indonesia. The application of correct government accounting standards and a good understanding of regional financial accounting by financial managers at Regional Work Units (SKPD) will certainly improve the quality of financial reports. This is not in line with Sari's research (2022), that Good Governance has no effect on the quality of financial reports with a significance value of  $0.213 < 0.05$ .

The fourth factor that affects the quality of financial reports is internal supervision. According to Government Regulation No. 71 of 2010 concerning the quality of government financial reports, it states that: Internal supervision is the entire process of audit activities, reviews, evaluations, monitoring, and other supervisory activities regarding the implementation of organizational tasks and functions in order to provide adequate assurance that financial quality reporting activities have been carried out in accordance with the benchmarks that have been set effectively and efficiently for the benefit of good governance in realizing good governance. (Rahman & Permatasari, 2021)

Internal supervision can provide support for responsiveness, accountability, and the quality of activity reports. The better the internal supervision implemented, the better the performance of the local government achieved. Internal supervision can help an organization achieve profitable achievements and targets, prevent loss of resources, and can help produce reliable financial reports. And it can also ensure that an organization complies with laws and

regulations, avoids a bad reputation, and all its consequences. Furthermore, it can also help direct an organization to achieve its goals and avoid detrimental things. In line with research, according to Imran (2020), regional financial supervision affects the value of financial reporting information with a significance value of 0.012 <0.05.

**Table 1.**  
**BPK's Opinion on the LKPD of the South Sumatra Provincial Government (2018-2022)**

Entity	TA 2018	TA 2019	TA 2020	TA 2021	TA 2022
South Sumatra Province	WTP	WTP	WTP	WTP	WTP
City of Palembang	WTP	WTP	WTP	WTP	WDP
Prabumulih city	WTP	WTP	WTP	WTP	WTP-PSH
City of Lubuklinggau	WTP	WTP	WTP	WTP	WTP
City of Pagaralam	WTP	WTP	WTP	WTP	WDP
Ogan Ilir Regency	WTP	WTP	WTP	WTP	WDP
Ogan Komering Ulu Regency	WTP	WTP	WTP	WTP	WTP-PSH
Ogan Komering Ilir Regency	WTP	WTP	WTP	WTP-PSH	WTP-PSH
South Ogan Komering Ulu Regency	WTP	WTP	WTP	WTP	WTP
East Ogan Komering Ulu Regency	WTP	WTP	WTP	WTP	WTP
Muara Enim Regency	WTP	WTP	WTP	WTP	WTP-PSH
Lahat Regency	WTP	WTP	WTP	WTP	WTP
Musi Rawas Regency	WTP	WTP	WTP	WTP	WTP-PSH
Musi Banyuasin Regency	WTP	WTP	WTP	WDP	WDP
Banyuasin Regency	WTP	WTP	WTP	WTP	WTP
Empat Lawang Regency	WTP	WTP	WTP	WTP	WTP-PSH
Penukal Abab Lematang Ilir Regency	WTP	WTP	WDP	WTP-PSH	WTP-PSH
North Musi Rawas Regency	WTP	WTP	WTP	WTP-PSH	WTP-PSH

Based on Table 1. South Sumatra Province, at the time of the LKPD report, received an Unqualified Opinion (WTP) from the BPK during the 2018-2022 period, but there was no research on what factors influenced the quality of the financial report. Based on the problem phenomena above, the researcher was interested in conducting research entitled "The Influence of Human Resource Competence, Utilization of Information Technology, Good Governance, and Internal Supervision on the Quality of Financial Reports (Study on Regional Government Organizations of South Sumatra Province)"

## REVIEW OF LITERATURE

### **Decision-Usefulness-Theory**

Decision usefulness theory covers the requirements of the quality of accounting information that is useful in decisions to be taken by users. Decision usefulness theory is a reference for the preparation of the conceptual framework of the Financial Accounting Standard Boards (FASB), namely the Statement of Financial Accounting Concepts (SFAC) which applies in the United States (Staubus, 2000). The decision usefulness of accounting information contains components that need to be considered by the presenters of accounting information so that the existing coverage can meet the needs of decision makers who will use it. The level of needs of users of financial statements needs to be considered in the presentation of accounting information.(Octavia, 2017).

The Decision-Usefulness theory of accounting information is reflected in the form of rules that are fulfilled by the components of financial reporting so that they can be useful in making economic decisions (Silviana, 2014). The relationship between the Decision-Usefulness theory and human resource competencies, utilization of information technology, Good Governance, and internal supervision is about how human resource knowledge is in implementing technology systems. Then how is the quality of information produced by local governments before and after switching to a computerized system. and carry out internal control of procedures or policies in order to create good government governance. So that relevant and reliable financial reports are created.

### **The Influence of HR Competence on the Quality of Financial Reports**

Competence is the ability to carry out tasks or work based on knowledge, skills and supported by attitudes that are characteristic of the individual.(Animah et al., 2020). Competence can be divided into two, namely visible and hidden. According toAnimah et al. (2020), Knowledge is more visible, recognizable by companies to match people to jobs. Skills, although some can be seen, some are less identifiable, but hidden competencies in the form of skills that may be more valuable can improve performance.

Human resources are resources used to mobilize and synergize other resources to achieve organizational goals. Without human resources, other resources are idle and less useful in achieving organizational goals.(Hadis et al., 2022).

Human resource competence is the ability of a person or individual in an organization that can be seen from the achievement of goals and the effectiveness and efficiency of performance so as to produce output and results.(Erawati & Abdulhadi, 2019).

Human resources who do not have competence will not be able to complete their work efficiently, effectively, and economically. In this case, the work produced will not be on time and there will be a waste of time and energy. With the competence of human resources, the time for preparing financial reports can be saved. This is because these human resources already have the knowledge and understanding of the things that must be done so that the financial reports that are prepared can be completed and presented on time. The faster the financial report is presented, the better it will be in terms of decision making.

The quality of financial reports is largely determined by the competence of human resources because with competent human resources, financial reports will be produced that are timely, relevant and comparable. According to research conducted by Ardianto Rama & Eforis Chermian (2019), it shows that human resource competence has a significant positive

effect on the quality of local government financial reports. This is in line with research conducted by Ramadani et al. (2022), which states that human resource competence has a significant effect on the quality of financial reports. Therefore, the hypothesis used for this study is:

H1= Human resource competence has a significant positive effect on the quality of financial reports.

### **The Influence of the Utilization of Accounting Information Technology on the Quality of Financial Reports**

Information technology according to The Last Supper (2019), is a combination of computer technology and telecommunications technology. Computer technology is technology related to computers, including equipment related to computers while telecommunications technology is technology related to long-distance communication. This information technology includes computers (mainframe, mini, micro), software, databases, networks (internet, intranet), electronic commerce, and other types related to other information technology (Aswandi, 2019).

Utilization of information technology according to Sari (2022), is a way to utilize information technology to the maximum in order to increase the level of integration of information technology as a reference and the use of information technology to carry out and complete the tasks of the regional government.

According to Darwis & Meliana (2020), The use of Information Technology is a tool to support the success of a process of efforts made to achieve the vision and mission in good financial management. With this information technology, it can help government employees in preparing government financial reports and facilitate the processing of financial data systematically. The use of this information technology will minimize various errors caused by human error, because all financial management activities will be recorded more systematically and will ultimately be able to present quality regional financial reports. the better the use of technology, the better the quality of the report will be.

Information technology according to The Last Supper (2019), is a combination of computer technology and telecommunications technology. Computer technology is technology related to computers, including equipment related to computers, while telecommunications technology is technology related to long-distance communication. This information technology includes computers (mainframe, mini, micro), software, databases, networks (internet, intranet), electronic commerce, and other types related to information technology. (Aswandi, 2019).

With the increasingly advanced information technology in the current era, it can achieve the level of speed of the financial reporting process, so that it can produce relevant, reliable, and timely financial report output because the use of information technology can speed up the financial reporting process rather than using a manual process. Based on research conducted by Aswandi (2019), it shows that the use of information technology does not have a significant effect on the quality of local government financial reports. This is also in line with research conducted by (Apriansyah et al., 2020), stating that the use of information technology has no effect on the Quality of Financial Reports.

H2 = Utilization of information technology does not have a significant effect on the quality of financial reports.

### **The Influence of Good Governance on the Quality of Financial Reports**

In theory, Good Governance emphasizes the participation of stakeholders in the social, economic, and political fields in the process of governance. These stakeholders also participate in providing existing human and financial resources. This is the transparency of the government in its preparation. (Junyantara & Putra, 2021). Good governance is governance that is carried out transparently, from the process of preparing financial reports, the process of accountability for the financial reports that are prepared. Therefore, the better the implementation of Good Governance, such as transparency in the preparation of financial reports and its accountability, the quality of financial reports will be, and vice versa, the worse the implementation of Good Governance, the lower the quality of financial reports.

According to Hida et al. (2024), explained that Good Governance is a provider of strong and responsible development management, and this Management must ensure a fair market and democracy, prevent corruption, ensure budget discipline, and create a legal and political framework that allows businesses to grow.

Based on PP No. 101 of 2000, the government maintains a series of principles related to transparency, accountability, supremacy of law, professionalism, excellent service, efficiency and effectiveness, as well as democracy.

Good Governance is more focused on public sector growth, managing a country's resources responsibly for the benefit of the community, complying with applicable laws and regulations, and avoiding personal interests such as corruption, collusion, and nepotism. According to research conducted by Sari (2022), states that good governance does not affect the Quality of Financial Reports. This is in line with research conducted by Aminy et al (2021), which states that good governance does not affect the Quality of Financial Reports.

H3 = Good Governance does not have a significant effect on the Quality of Financial Reports

### **The Influence of Internal Supervision on the Quality of Financial Reports**

Supervision, according to Nabila & Wicaksono (2023) can be interpreted as a process to ensure that organizational and management goals can be achieved. This is related to ways to make activities as planned.

According to PP No. 60 of 2008 concerning the Government Internal Control System, Internal supervision is the entire process of activities, reviews, evaluations, monitoring, and other supervisory activities regarding the implementation of organizational tasks and functions to provide adequate assurance that activities have been carried out in accordance with the benchmarks that have been set effectively and efficiently for the benefit of leaders in realizing good governance.

Good supervision of SKPD will prevent misuse of funds. In other words, increasing good supervision can improve the quality of the value of financial reporting information. According to Maniani et al. (2023), the main purpose of internal supervision in a broad sense is not only to carry out verification actions, but is also intended to assist the supervised party in carrying out their duties better. In the organizational structure of the Indonesian government, the internal supervision function in a broad sense is carried out by the Financial and Development Supervisory Agency (BPKP) and the Inspectorate General of Development (Irjenbang). According to research conducted by Aswandi (2019), internal supervision has a significant effect on the quality of financial reports. This is also supported by research

conducted by Imran (2020), which states that internal supervision has a significant effect on the quality of financial reports.

H4 = Internal supervision has a significant influence on the quality of financial reports

## RESEARCH METHOD

This study discusses the influence of HR competence, utilization of accounting information technology, Good Governance, and internal supervision on the quality of financial reports. The research used is quantitative descriptive research. The data source used in this research is primary data. The technique used by researchers to collect primary data is the distribution of questionnaires. This study uses the sampling method in this study is purposive sampling. The population used in this study was several employees of 25 regional apparatus organizations of South Sumatra Province, while the number of samples was 100 respondents. The sample used in this study was employees who carry out accounting/financial administration functions in each regional apparatus organization who are directly involved in the preparation of financial reports in the South Sumatra Provincial Government, with the T-test analysis technique with SMART PLS software.

## RESULTS AND DISCUSSION

### Partial Test (t-Test)

The calculation results for the hypothesis test in this study will be described in the following Table 2:

**Table 2**  
**t-Test Results**

	<b>Original Sample (O)</b>	<b>T-Value</b>	<b>P-Value</b>	<b>Hypothesis</b>
X1 → Y	0.154	1.988	0.047	Accepted
X2 → Y	0.110	2.157	0.031	Accepted
X3 → Y	0.458	4.053	0.000	Accepted
X4 → Y	0.359	4.025	0.000	Accepted

Based on table 2 above, Hypothesis testing H1 (it is suspected that HR Competence has a significant effect on the Quality of Financial Reports). It can be seen that the p-value is 0.047 and the partial t or t-value is 1.988. Because the partial  $t > 1.96$  and the p-value  $< 0.05$ , then H1 is accepted. So HR Competence has a significant positive effect on the Quality of Financial Reports. Hypothesis testing H2 (it is suspected that the Utilization of Accounting Information Technology has a significant effect on the Quality of Financial Reports). It can be seen that the p-value is 0.031 and the partial t or t-value is 2.157. Because the partial  $t > 1.96$  and the p-value  $< 0.05$ , then H2 is accepted. So the Utilization of Accounting Information Technology has a significant positive effect on the Quality of Financial Reports.

Hypothesis testing H3 (it is suspected that Good Governance has a significant effect on the Quality of Financial Reports). It can be seen that the p-value is 0.000 and the partial t or t-value is 4.053. Because the partial  $t > 1.96$  and the p-value  $< 0.05$ , then H3 is accepted. So Good Governance has a significant positive effect on the Quality of Financial Reports. Hypothesis testing H4 (it is suspected that Internal Supervision has a significant effect on the

Quality of Financial Reports). It can be seen that the p-value is 0.000 and the partial t or t-value is 4.025. Because the partial  $t > 1.96$  and the p-value  $< 0.05$ , then H3 is accepted. So Internal Supervision has a significant positive effect on the Quality of Financial Reports.

### **Simultaneous Test (F Test)**

To test the influence of HR Competence, Utilization of Accounting Information Technology, Good Governance and Internal Supervision on the Quality of Financial Reports, an F statistic test was conducted by calculating the R-Square value of 0.734. The number of endogenous variables (k) is 4 and the number of research samples (n) is 100. Then the F count value can be obtained as follows:

$$F_{hit} = \frac{R^2(n - k - 1)}{(1 - R^2)k}$$

$$F_{hit} = \frac{0.73(100 - 4 - 1)}{(1 - 0.73)4}$$

$$F_{hit} = \frac{69.35}{1.08}$$

$$F_{hit} = 64.21$$

After knowing the value of Fcount, the next step is to find the value of Ftable with a significance level of  $\alpha$  of 0.05 (5%). The following are the results of the Ftable calculation.

$$F_{table} = F_{\alpha}(k, nk-1)$$

$$F_{table} = F_{0.05}(4, 100 - 4 - 1)$$

$$F_{table} = 0.05(4, 95)$$

The Ftable value obtained from 4 and 95 is 2.47. then Fcount (64.2)  $>$  Ftable (2.47), which means that HR Competence, Utilization of Accounting Information Technology, Good Governance and Internal Supervision of Financial Report Quality simultaneously have a significant positive effect on Financial Report Quality.

### **Hypothesis Discussion**

#### **The Influence of Human Resource Competence on the Quality of Financial Reports**

Human Resource Competence has a significant positive effect on the Quality of Financial Reports. The results of this study are in line with research conducted by Fernandes & Yulita (2022), which states that the higher the competence of human resources, the better the quality of the financial reports produced because the better the competence of financial managers will have an impact on the financial reports produced.

The competencies possessed by individuals in an organization affect the quality of decisions taken and how those decisions can be used effectively to achieve organizational goals. Decision usefulness theory focuses on the idea that information and decisions taken must be useful for stakeholders in making rational and appropriate decisions. This theory emphasizes the importance of the quality of information and how it influences better decision making.

Meanwhile, HR competency refers to the knowledge, skills, and abilities that individuals in an organization possess to carry out their duties effectively. This competency includes decision-making, analysis, communication, and technical and interpersonal skills needed to complete organizational tasks and challenges.

This is also supported by research conducted by Kambey et al. (2023), which states that there is a strong correlation between human resource competence and the quality of

financial reporting in government and the quality of financial reporting must also be supported by government competence. Staff competence is the ability and characteristics in the form of knowledge, skills, and behaviors required by staff to carry out their duties professionally, effectively and efficiently.

### **The Influence of the Utilization of Accounting Information Technology on the Quality of Financial Reports**

The use of Accounting Information Technology has a significant positive effect on the Quality of Financial Reports. The results of this study are in line with research conducted by Rahma (2023), Which states that the utilization of accounting information technology in order to manage financial reports has been used according to the needs required. Financial report preparers can be supported to access, manage, and utilize information from financial reports, which is assisted by information technology in the form of hardware and internet networks, as well as software, with this helping the quality of information from a financial report to be better.

Decision usefulness theory aims to improve the quality of decision making through the presentation of relevant and reliable information. Decision usefulness theory emphasizes the importance of useful information for decision makers, such as investors, creditors, and managers so that they can make the right choices based on accurate data. With information technology, the process of collecting and processing financial data can be done faster and more precisely, which ensures the accuracy and reliability of the information presented. This is very important, because fast and accurate information is needed by users of financial reports to make decisions based on valid data. In addition, information technology in accounting improves the quality of information that presented. Modern accounting information systems allow processing of large amounts of data in a more efficient manner, so that the resulting financial reports are easier to understand and analyze.

This is also supported by Hamka et al. (2023), who stated that the use of information technology is an important factor in improving the quality of regional financial reports, so that if the use of information technology is better, the quality of the regional financial reports produced will also be better.

### **The Influence of Good Governance on the Quality of Financial Reports**

Good Governance has a significant positive effect on the Quality of Financial Reports. This study is in line with research conducted by Nurcholis & Sulistyowati (2024), which states that the higher the implementation of Good Governance, the higher the quality of regional financial reports will be, which will have an impact on the opinion given by the BPK, where the better and quality of the financial report will produce a WTP opinion. The principles of Good Governance such as transparency, accountability, and participation, are highly dependent on the existence of accurate and open information. By prioritizing information management in accordance with Decision usefulness theory, an organization or government can ensure that decisions taken are based on accurate and accountable data. This not only increases the accountability of decision makers, but also ensures that every step taken is for the common good.

In addition, this theory also supports stakeholder participation in the decision-making process. In the context of Good Governance, this participation is very important to ensure that decisions taken represent the interests of various parties. With information that is easily accessible and understandable, stakeholders can make a greater contribution. meaningful, as

well as ensure that policy Which produced truly reflect the needs and aspirations of the community. The success of an organization or government in implementing the principles of Good Governance depends greatly on how well they present useful information for the decisions taken. This is also in line with research conducted by Wulandari & Yuliati, (2023), which states that increasing the implementation of Good Governance means that the process of preparing a quality budget can be carried out efficiently.

### **The Influence of Internal Supervision on the Quality of Financial Reports**

Internal supervision has a significant positive effect on the quality of financial reports. This is in line with research conducted by Maniani et al. (2023), which states that optimal internal supervision will have implications for improving the quality of financial reports - quality of local government financial reports. Internal supervision has fulfilled its function in terms of providing adequate assurance regarding the reliability of financial reports, compliance with laws and regulations and the effectiveness and efficiency of operations.

In order for financial reports to be used effectively in decision making, the information presented must be accurate and free from errors or fraud. Internal supervision serves to ensure that financial reports are prepared in accordance with applicable accounting standards, and to prevent errors or manipulation in recording financial data. In addition, internal supervision also ensures that the company complies with relevant regulations, both in terms of accounting standards and tax regulations, so that the financial reports produced can be trusted and used for the right decisions. With effective internal supervision, financial reports become more reliable, which in turn increases the trust of report users, both internal and external parties. Therefore, internal supervision plays an important role in ensuring the quality of financial reports, which are in accordance with the principles of Decision usefulness theory, so that the information presented is truly useful for making the right economic decisions.

This is also in line with research conducted by Hamen (2018), which states that to improve the quality of regional government financial reports, good and strict internal supervision is also needed, and in accordance with applicable policies.

### **The Influence of HR Competence, Utilization of Accounting Information Technology, Good Governance and Internal Supervision on the Quality of Financial Reports**

HR Competence, Utilization of Accounting Information Technology, Good Governance and Internal Supervision have a simultaneous significant and positive influence on the Quality of Financial Reports. This is supported by The Last Supper (2019) which states that with competent human resources, appropriate technology, good governance, and effective supervision, financial reports can be produced that are relevant, reliable, and in accordance with applicable accounting standards.

Decision Usefulness Theory emphasizes that financial reports must provide relevant and reliable information for users in decision making. HR competency ensures the preparation of financial reports in accordance with accounting standards, thereby increasing the accuracy and reliability of information. Utilization of Accounting Information Technology supports efficiency and speed in data processing, so that reports are more timely and accurate. Good Governance ensures transparency and accountability, which increases user confidence in financial reports. Internal Supervision plays a role in preventing and detecting errors or fraud, ensuring that the information in financial reports is reliable. Thus,

these four factors support the principles of Decision Usefulness Theory, making financial reports more informative and useful for decision making.

## CONCLUSION

Based on the results of the data analysis that has been done, it can be concluded that Human Resource Competence, Utilization of Accounting Information Technology, Good Governance, and Internal Supervision simultaneously have a significant positive effect on the Quality of Financial Reports. These four factors ensure that the financial reports produced must be relevant, reliable, and timely. The number of respondents is only 100 people covering 25 Regional Apparatus Organizations of South Sumatra Province, so it is still lacking to describe the actual conditions expected in further research, it is recommended to take more samples, this aims for better data accuracy in research and the addition or change of variables that may also affect many things in further research.

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